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ABSTRACT

This report is an update of the 1984 study "Indiana's Public Schools: An Analysis of the Past and Recommendations for the Future," which examined the Indiana school finance formula used to fund public education in the state. A fresh look is taken as a result of formula changes, and the effect of these changes on expenditures for public education and property tax rates paid by Indiana taxpayers. The complexity of the school finance formula and the possible implications for constitutional challenges are explored. Finally, the standing of Indiana's public school system in comparison to other states on both school performance and the resources committed to public education are examined. (JAM)

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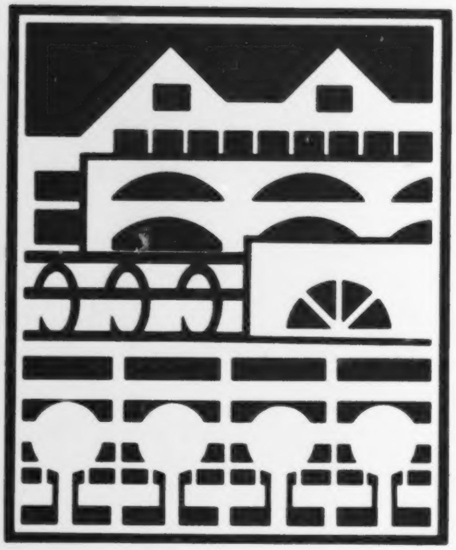
UPDATE 1989



BY
ROBERT G. LEHNEN AND
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SCHOOL OF PUBLIC AND
ENVIRONMENTAL AFFAIRS

20
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FINANCING INDIANA'S PUBLIC SCHOOLS:
UPDATE 1989

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January, 1989

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Preface

This report is an update of the 1984 study *Financing Indiana's Public Schools: An Analysis of the Past and Recommendations for the Future*, which examined the Indiana school finance formula used to fund public education in the State. The 1984 study found:

- the formula used for distributing funding to Indiana's schools was complex and based on historical accident
- policies directed at controlling the property tax had shifted responsibility for funding the schools from the local level to the State
- local school boards and administrators no longer had the ability to plan or make major policy regarding the schools
- Indiana ranked in the bottom one-third of the states on education performance
- Indiana's expenditures per pupil were about 20% less than the national average
- Indiana's growth in expenditures was not keeping pace with national rates of growth
- the Indiana method of funding its local schools was vulnerable to a challenge in a court of law on constitutional grounds.

Since the release of the 1984 study the goals of the Indiana school finance formula have changed. This report takes a fresh look, in light of these changes, at the factors examined earlier. It will discuss the goals of past formulas and how they have changed, and then examine how these changes have affected expenditures for public education and property tax rates paid by Indiana taxpayers. The complexity of the school finance formula and the possible implications for constitutional challenges are explored. Finally, we examine the standing of Indiana's public school system in comparison with other states on both the performance of the schools and the resources committed to public education.

This study was guided by a broad-based Advisory Committee of citizens from the General Assembly, state government, local school districts, teacher groups, higher education, and business, all of whom are deeply concerned about the future of Indiana's public schools. We are extremely grateful to them for meeting with us during the past 6 months to provide direction, advice, and insights regarding this very complex subject. We wish to stress, however, that the views expressed and conclusions reached in this report are our own and do not represent those of any member of the committee nor a consensus of the committee.

We wish to extend a special word of thanks to Dr. Robert (Tad) Perry, Associate Vice-President of Ball State University, Muncie, who organized and convened the Advisory Committee and served as chairman during its meetings.

We also wish to express our appreciation to the Advisory Committee members:

Mr. Edward Adams, Assistant Superintendent for Fiscal Affairs, New Albany/Floyd County School Corporation, New Albany

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Three other individuals deserve special acknowledgement for their efforts as part of the Indiana School Finance Project staff in gathering and analyzing data and preparing the final report: Thomas J. Cooke, Elizabeth San Miguel, and Susan M. Wood.

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Indianapolis, Indiana
January, 1989

Note: Single copies of this report may be obtained by writing:
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Executive Summary

Financing Indiana's Public Schools: Update 1989

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Chapter 1: A Review of Indiana's School Finance Policies

- From 1949 to 1973 Indiana used a foundation-type formula. Its goals—to reduce reliance on the property tax, to bring expenditures closer together, and to provide equal expenditures per pupil for equal local property tax effort—were understood, although not always achieved. The formula led to a pattern of high expenditures in wealthy school corporations, a pattern which in some measure still exists today.
- The goals of the funding formula changed with the property tax reform program adopted in 1973. From then until 1986, the principal goal was to keep property tax rates low. Beginning in 1986, two new goals were added—raise the minimum expenditure level of low spending schools and bring expenditure levels in all schools closer together. The first has been achieved; the second has not yet occurred.
- Local schools have little local control over their level of expenditures. The Legislature, in its efforts to control property taxes, has undertaken to manage closely the affairs of local school corporations, which necessarily leads to a complex and difficult to understand formula (see Figure 1.2).

Chapter 2: The Effects of Property Tax Reform on Public Education

Trends in General Fund Expenditures

- General Fund expenditures for public education, the money used to operate the public schools on a day-to-day basis, rose steadily from 1977 to 1987. The median expenditure per pupil increased from $1083 in 1977 to $2553 in 1987 (see Figures 2.2a and 2.2b).
- Inflation significantly affected the purchasing power of Indiana's public schools throughout the early 1980s, such that Indiana's public schools experienced a *decline* in inflation-adjusted dollars during the 4 years between 1980 and 1983. Only by 1984 had the real dollars available to the public schools reached or exceeded 1979 median levels. General Fund expenditures, measured in current or inflation-adjusted dollars, have risen steadily since 1984 (see Figures 2.3a and 2.3b).
- Some school districts have considerably more money to spend than others. In 1987 one district had over twice the general fund dollars to spend as another ($2366 versus $1123). Though some differences are necessary because of variation in local needs and costs, this wide variation in expenditures does not appear to result from explicit policy decisions of the General Assembly but more from the "history" of the funding formula (see Chapter 1 and Figures 2.3a and 2.3b).

Reform in Property Tax Rates

- The 1973 property tax reform sought to lower property taxes and then maintain them at existing levels. The General Assembly successfully lowered the median General Fund property tax rate, the principal source of local revenue for public schools throughout the 1970s and maintained the lower rates in the early 1980s. By the mid-1980s however, General Fund property tax rates began to rise slowly, such that the median 1988 rate was 70% of the 1974 rate (see Figures 2.8a and 2.8b).
- The General Assembly in 1986 began reducing the variation in tax rates by setting minimum and maximum General Fund rates. In 1988 the minimum rate was $2.50 and the maximum, $4.50. These limitations have not had the intended effect of reducing variation between the highest and lowest rates. The variation in rates in 1988 is greater than in 1974, and some citizens pay General Fund property tax rates that are over 6 times greater than what others pay (see Figure 2.8b).

Trends in the Total Property Tax Rates

- Hoosiers pay 4 other property taxes, in addition to the General Fund rate, to support public education: the Cumulative Building Fund rate, the Capital Projects rate, the Transportation rate, and the Debt Service rate. These 4 taxes, though each significantly smaller than the General Fund rate, together with the General Fund rate determine the Total property tax rate paid for public education. Property tax reform reduced the Total property tax paid for public education throughout the 1970s. Since 1980 the Total rate has risen steadily. In 1988 the Total property tax paid was about 94% of the 1974 rate, indicating that the Total property tax rate is approaching its 1974 level (see Figures 2.12a and 2.12b).
- The General Assembly has not controlled the variation in Total property tax rates. In 1988 one district's taxpayers paid over 5 times the rate of another (see Figures 2.12a and 2.12b).

Effects on the State's Contribution

- Property tax reform of 1973 has successfully shifted the principal source of public school revenues away from the property tax. From the late 1970s Indiana has raised a smaller proportion of public education revenues from local sources—namely, the property tax—than the U.S. average (see Figure 2.13).

Chapter 3: The School Formula and the Constitution

- State school distribution formulas have been challenged in both state and federal courts. It is argued that wide differences in expenditures may be 1) a violation of federal constitutional guarantees of equal protection; 2) a violation of state constitutional guarantees of equal protection; 3) a violation of state constitutional mandates to provide education for all children in a state.

- The Supreme Court of the United States has said that if education is not a "fundamental right", a state need only show a rational relationship between its formula and a legitimate governmental goal. Disparities based on differences in local property tax wealth serve the goal of local control of the schools. Some state high courts have agreed with this argument and have found school distribution formulas constitutional. In other states, courts have said that education is a fundamental right, and those states have been unable to justify formulas which lead to wide disparities in expenditures.
- Indiana's School formula is vulnerable to a constitutional challenge. If education is called a fundamental right, and there is reason to believe the Indiana court might so hold, the formula would probably fail. If the court holds that education is not a fundamental right, the argument that the formula serves the goal of local control of the schools is not viable in Indiana.

Chapter 4: Comparing Indiana to Other States: How Good Are Our Schools?

Improvements in Education Indicators

- Substantial new data comparing the education performance of the states exist today in contrast to 1984, when Indiana's schools were ranked in the bottom-third of the states on SAT achievement test performance. This new information includes improved SAT and ACT achievement test data, graduation rates, and Armed Forces Qualifying Test (AFQT) results (see Figure 4.1).

Comparing the States on Education Performance

- All available measures of the output of Indiana's public schools in comparison to those in other states—including improved SAT and ACT results, graduation rates, and AFQT score information—rank Indiana's schools below the national average in performance (see Figures 4.2, 4.3, and 4.4).

Changes in Performance

- Indiana's school performance is declining relative to other states. On SAT achievement scores, Indiana dropped from 28th among 50 states in 1972 to 30th in 1987 (see Figures 4.6, 4.7, and 4.8). Indiana also declined on the graduation rate and AFQT test indicators (see Figure 4.5).

Resource Inputs for Education

- Indiana in comparison to other states is at or below the national average on all resources committed to education. On expenditures per pupil and class size (pupil/teacher ratio), it is in the bottom one-third of the states. Its pupil/staff ratio and average teacher salary is at the national average (see Figure 4.9).

Changes in Resource Inputs

- Indiana's inputs into public education have increased faster than other states in the middle 1980s. On education expenditures per pupil, Indiana has increased from the 27th percentile to 33rd (see Figure 4.10).

- Poverty among children aged 5 to 17 years and total education expenditures per pupil are the two best explanations of why states score high or low on SAT tests. Indiana is below the national average in childhood poverty but also substantially below the national average on expenditures per pupil. Therefore, Indiana's SAT achievement test performance is about at the level predicted given its poverty level and education expenditures.

Trends in Expenditures per Pupil

- Indiana's expenditures per pupil have been about 84% of the national average since the 1970s. This "expenditure gap" between Indiana educational expenditures and the national average has widened slightly (see Figures 4.12a and 4.12b).

Changes in Expenditure Levels

- Indiana's total expenditures per pupil and general fund expenditures per pupil have not kept pace with national rates of growth in total education expenditures (see Figure 4.13a).
- For Indiana to keep pace with national growth trends, total expenditures should grow about 8% annually (Figure 4.13a). To close the "expenditure gap" between Indiana and the national average, total expenditures per pupil must grow in the 9-10% range (see Figures 4.13b and 4.13c).

Placing Indiana's Goals in an Historical Context

- Indiana has become a poorer state economically since the 1960s (Figures 4.14 and 4.15). In the past, Indiana has spent less on public services in general (Figure 4.16) and on education in particular than the national average (Figure 4.17). But in comparison to the Net Effective Buying Income of the average Hoosier, Indiana does not raise as much revenue for education as the national average (Figure 4.19). Therefore, Indiana has the capacity to raise the necessary revenues for public education without unnecessarily burdening its citizens.

Chapter 5: Some Comments About Funding Indiana's Public Schools

- The General Assembly has specified some education policy objectives, such as keeping control of the property tax rates and tax levies, raising minimum school expenditures, and controlling variations in expenditures.
- Implementation of these stated objectives has led to some unstated but de facto policy objectives, such as lack of local control of school expenditures, wide variations in general fund expenditures and tax rates, and little relationship between tax effort and school expenditures.
- Until the recent adoption of ISTEP, the A+ Program, and competency testing, the focus of Indiana's school funding policies has been primarily process oriented rather than results oriented. The State needs to focus more on the results it expects from its public education system.
- The General Assembly should articulate the policy goals it seeks, provide the means to achieve the goals, and devise a system for measuring outcomes.

Chapter 1

A Review of Indiana's School Finance Policies

Introduction

Prior to 1973, Indiana's school distribution formula was fairly straightforward. It was a foundation type of formula, some version of which was used by most states. The goals of the Indiana formula, namely reducing reliance on the property tax and bringing expenditures closer together, were generally understood although perhaps not always achieved. After adoption of tax reform in 1973, however, the goals of the school distribution formula became less obvious, and they changed significantly, especially after 1985. Furthermore, the goals of the formula were potentially contradictory.

The present school distribution formula is based largely on historical conditions rather than on policies focused on the educational needs in school corporations. One clear result of tax reform has been the virtual elimination of local control of school funding, and the General Assembly's efforts to maintain control of local school expenditures has resulted in a formula which is unnecessarily complex. The following sections will review the history of Indiana's school formula and describe the many changes in funding policy which have occurred since the 1973 property tax reforms.

A Historical Summary of Indiana School Finance

Indiana's formula for distributing funds to public schools and the public policy goals served by this formula have changed dramatically over the years. From 1949 to 1973 the state used a foundation type formula as did most other states. Schools were required to impose a minimum property tax rate (called the qualifying rate) and if they did so, the state guaranteed them a specified number of dollars per pupil to spend (called the foundation). Regardless of property tax wealth—that is, the assessed valuation per pupil in a school district—each district was guaranteed at least a minimum number of dollars to spend. In a wealthy school corporation, one with high assessed valuation per pupil, a greater proportion of dollars came from the property tax than from the State. In poor school corporations, those with low assessed valuation per pupil, a greater proportion of the dollars came from the state. A key feature of this foundation approach was that each district had at least the same minimum number of dollars to spend in exchange for imposition of the same tax rate.

This approach to school finance had several problems in practice. The foundation rarely was as high as actual expenditures, and the only significant source of additional revenue for schools was the property tax. Consequently, school districts could and did impose additional property taxes to allow them to spend more than the foundation amount. Schools with high assessed valuation could raise additional funds with relatively low property tax rates and with relatively little taxpayer opposition than could less wealthy school corporations.

The foundation approach led to a pattern of high expenditures per pupil in wealthy school corporations. Figure 1.1 shows the twenty-five highest spending school corporations and their wealth (assessed valuation per pupil) in 1973, a year prior to the property tax reform program, and in 1987. Many of those high spending schools were also among the wealthiest.

The General Assembly undertook property tax reform in 1973. The primary goal of the tax reform program was to reduce property tax rates and keep them from increasing as rapidly as they had in the past. For schools, this has resulted in the state controlling, in some measure, the amount of money a school corporation can raise and spend each year from its general fund. Tax reform as it initially applied to public schools took the form of a freeze on school general fund property tax levies, with additional monies for schools coming not from the property tax but from the State. Since some school corporations had raised their tax rates substantially in comparison to others, the freeze locked these differences into place. The State first distributed its new money to schools by means of a flat grant per student, then by a percent increase in what was later to be called the school's "revenue base", then a combination of the two. A school's "revenue base" includes the school distribution tuition support—that is, money from the State for its regular program and for special and vocational education—plus its maximum normal property tax levy. It is less than the entire general fund and does not include, for example, money from the auto excise tax, investment income, some federal funds, categorical grants for children at risk, prime time, gifted and talented, summer school, adult education, desegregation money, or any other miscellaneous sources of revenue.

But schools were not given the opportunity to increase their expenditures by increasing local taxes except by seeking a referendum. As a result, the high spending school corporations in 1973 have tended to remain the high spending schools. Figure 1.1 also shows the twenty-five highest spending school corporations in 1987. Ten of the twenty-five highest spending schools in 1987 were also the highest spenders in 1973, fourteen years earlier.

Figure 1.1

Twenty-Five Highest Spending School Corporations and Assessed Valuations, 1973 and 1987

County	School Corporation	Expend/ADM, 1973	Rank	Wealth 1973	Rank
Lake	School City of East Chicago*	$1248	1	$44,014	2
Porter	Duneland School Corporation*	1212	2	36,611	4
Lake	Whiting School City*	1208	3	39,522	3
Porter	Washington Township Schools	1074	4	21,676	10
Tippecanoe	West Lafayette Comm Schools*	995	5	14,391	41
Marion	M S D Pike Township	977	6	22,046	9
Newton	South Newton School Corp*	953	7	18,133	17
Marion	M S D Warren Township*	949	8	17,968	19
Newton	Benton County School Corp*	939	9	17,990	18
White	Tri-county School Corp*	939	10	25,264	8
Porter	Morgan Township Schools	943	11	18,305	16
Lake	Lake Ridge Schools	931	12	4,662	302
Lake	Gary Community School Corp	928	13	10,153	140
Adams	North Adams Community Schools	927	14	13,672	54
Monroe	Monroe County Community Sch	924	15	11,172	100
Clinton	Clinton Central School Corp	917	16	14,370	42
Dearborn	Lawrenceburg Comm School Corp	915	17	28,580	7
Allen	East Allen County Schools	913	18	15,016	34
Lake	Hammond City Schools*	911	19	10,193	144
Tippecanoe	Tippecanoe School Corp	909	20	11,974	81
Elkhart	Elkhart Community Schools	900	21	13,150	60
Clark	Clarksville Comm School Corp*	900	22	14,284	47
Vanderburgh	Evansville-Vanderburgh Schools	896	23	10,848	115
Lake	Hobart Twp Community Schools	895	24	2,983	310
Sullivan	Southwest School Corp	894	25	11,653	87

County	School Corporation	Expend/ADM 1987	Rank	Wealth 1987	Rank
Marion	M S D WarrenTownship*	$4437	1	$50464	21
Lake	Whiting School City*	4144	2	123,672	2
Whitely	Columbia Township Schools	3818	3	29,295	114
Tippecanoe	West Lafayette Comm School Corp*	3644	4	45,712	25
Marion	M S D Perry Township	3630	5	31,795	89
Greene	Central School Dist of Greene	3628	6	85,322	6
Lake	School City of East Chicago*	3501	7	57,927	17
LaPorte	Dewey Township Schools	3497	8	32,039	88
Marion	Speedway City Schools	3494	9	77,399	8
Marion	M S D Wayne Township	3436	10	41,216	33
LaPorte	Cass Township Schools	3424	11	40,635	36

County	School Corporation	Expend/ADM 1987	Rank	Wealth 1987	Rank
Grant	Marion Community Schools	3400	12	26,310	148
Porter	Duneland Schools Corp*	3336	13	63,255	13
White	North White School Corp	3320	14	39,182	41
White	Tri-County School Corp*	3303	15	66,293	12
Lake	Hammond City Schools*	3296	16	20,299	239
Marion	M S D Decatur Township	3292	17	20,615	230
Marion	M S D Washington Township	3283	18	53,541	19
Lake	School Town of Highland	3282	19	20,195	243
Clark	Clarksville Comm School Corp*	3278	20	41,871	31
Benton	Benton Community School Corp*	3278	21	50,555	20
Marion	Indianapolis Public Schools	3271	22	29,530	112
Allen	M S D Southwest Allen County	3254	23	36,946	51
Tippecanoe	Lafayette School Corp	3184	24	37,641	48
Newton	South Newton School Corp*	3175	25	60,008	14

Sources: Indiana Department of Public Instruction, Report H and I: Indiana Department of Education database. (August 1988)

* School appears in both lists.

Notes:

1. Some of the increase in 1987 expenditures per pupil are due to demographic changes, namely, decreases in school populations. As enrollments decline, expenditures do not decline comensurately, thus per pupil expenditures increase.
2. Part of the increase in expenditures per pupil in 1987 in school corporations in Marion County other than Indianapolis Public Schools are attributable to additional dollars made available to them as a result of a federal court desegregation order. In addition, the Indiana Department of Education's database counts in the Indianapolis Public Schools those children who are transported to other school corporations in Marion County as part of that desegregation order. Thus the expenditures per pupil for those receiving school corporations are overstated and those for the Indianapolis Public Schools are understated.
3. See Appendix B for further information.

The current formula is exceedingly complex, and schools fall under different provisions of it. Some are low spenders and simply receive a minimum per pupil guarantee. Some are high spenders and receive a guaranteed percentage increase in their budgets. Figure 1.2 summarizes the essential elements of the school distribution formula each year since 1974. Reduced to its main elements, the formula provides that a school's revenue base each year is the amount it received from the State in the prior year for its regular program and for special and vocational education plus the maximum amount it was permitted to raise from the property tax in the prior year plus some new additional dollars (currently a flat grant per pupil plus a percentage increase in the revenue base). The school corporation must raise some of these dollars from the property tax, and the amount authorized to be raised from the property tax is subtracted from the school's total revenue base to determine the amount of the state distribution to the school.

Figure 1.2

Summary of the Indiana School Distribution Formula, 1974-1985

	Prior Year's Maximum Normal Property Tax Levy	+	Prior Year's State Basic Grant	+	Additional State Guarantee	–	Current Year's Maximum Normal Property Tax Levy	=	State Distribution
1974	"		"		$36/pupil		Prior year's levy		
1975	"		"		$77/pupil		Prior year's levy		
1976	"		"		$80/pupil		Prior year's levy		
1977	"		"		$65/pupil		Prior year's levy		
1978	"		"		$65/pupil		Prior year's levy		
1979	"		"		$65/pupil plus 2% of revenue base*		Prior year's levy plus 1% of revenue base* plus enough to reach 6% increase if requested and granted		
1980	"		"		7% of revenue base reduced by "deghoster"**		Prior year's levy		
1981	"		"		11 1/2% of revenue base reduced by "deghoster"		Prior year's levy		
1982	"		"		$55/pupil plus 2% of revenue base reduced by "deghoster" or increased by percent of enrollment increase		1981 rate applied to 1982 assessed valuation plus transfer of 15 cents from cumulative building fund rate to general fund rate.		
1983	"		"		$55/pupil plus 3% of revenue base reduced by "deghoster" or increased by percent of enrollment increase		Prior year's levy plus transfer from cumulative building fund of amount equal to 7% of 1982 utility cost		

	Prior Year's Maximum Normal Property Tax Levy	+	Prior Year's State Basic Grant	+	Additional State Guarantee	−	Current Year's Maximum Normal Property Tax Levy	=	State Distribution
1984	"		"		$80/pupil plus 3% of revenue base reduced by "deghoster" or increased by percent of enrollment increase with cap of 10% and floor of 5.5%		Prior year's levy plus increase equal to average percentage increase in assessed valuation (AV) in the 3 highest of the 5 prior years increases in assessed valuation		
1985	"		"		$61/pupil plus 3% of revenue base reduced by "deghoster" or increased by percent of enrollment increase with cap of 10% and floor of 5.5%		Same as 1984		
1986	"		"		$50/pupil plus 2% of revenue base increased or decreased by mean foundation factor (target $2250/pupil). Guaranteed minimum expenditure is $1900/pupil with $2.40 tax rate, cap of 10% and floor of 6% (less if expenditures are greater than $2700).		Prior year's levy plus increase equal to average percentage increase in AV in the 3 highest of the 5 prior years' increases, plus amount raised by $0.04 on tax rate plus, for schools with tax rate under $2.00, amount raised by increasing rate 1/4 of the difference between $2.00 and 1986 tax rate, with cap of 25% increase in tax rate.		
1987	"		"		$50/pupil plus 2% of revenue base increased or decreased by mean foundation factor (target $2400/pupil. Guaranteed minimum expenditure is $2100/pupil with $2.40 tax rate. Cap of 10% and floor of 5% (less if expenditures are greater than $2900/pupil).		Prior year's levy plus increase equal to average percentage increase in AV in the 3 highest of the 5 prior years' increases, plus amount raised by $0.07 on tax rate plus, for schools with tax rate under $2.00, amount raised by increasing rate 1/3 of difference between $2.00 and 1987 rate, with cap of 25% increase in tax rate.		

	Prior Year's Maximum Normal Property Tax Levy	+	Prior Year's State Basic Grant	+	Additional State Guarantee	—	Current Year's Maximum Normal Property Tax Levy	=	State Distribution
1988	"		"		$30/pupil plus 1% of revenue base increased or decreased by mean foundation factor (target $2550/pupil). Guaranteed minimum expenditure is $2300/pupil with $2.50 tax rate,floor of 5% (6-1/2% for 180 days) with cap of 10%		Prior year's levy plus increase equal to average percentage increase in AV in the 3 highest of the 5 prior years' increases plus amount raised by $0.04 on tax rate.		
1989	"		"		$30/pupil plus 1% increase in revenue base increased or decreased by mean foundation factor (target $2700/pupil) Guaranteed minimum expenditure is $2500/pupil with $2.50 tax rate, floor of 5% (6-1/2% for 185 days).		Prior year's levy plus increase equal to average percentage increase in AV in the 3 highest of the 5 prior years' increases, plus amount raised by $0.04 on tax rate.		

* "Revenue base" includes only that part of the general fund budget made up of the state basic grant plus the maximum normal property tax levy. It does not include money from the auto excise tax, some federal monies, investment earnings, or any other miscellaneous sources.

** The "deghoster" reduces a school's entitlement by 1/3 of the percentage by which enrollment declined from the prior year.

For five years from 1974 through 1978 the only additional dollars made available to schools were in the form of a flat grant—that is, the same number of dollars for each pupil in the school, regardless of wealth or level of per pupil expenditures. Beginning in 1979, the new money to schools began to take the form of an allowable percent increase in the revenue base *plus* a flat grant per pupil, and that remains the method for distributing additional dollars to schools today. An exception occurred in the years 1980 and 1981, when the new money was only in the form of a percentage increase in the revenue base (see Figure 1.2).

Also in 1979 the property pax levy freeze began to "thaw." In fact, the statutes *authorized* schools to increase the property tax levy in most years but continued to control the revenue base, so that property tax increases resulted simply in fewer state dollars distributed to the school. Since 1984, property tax levies are assumed to increase each year by the average increase in assessed valuation in the school corporation in the three highest of the five prior years. In each year since 1986 the property tax *rate* is also assumed to have increased. A four cent increase was required in 1986, 1988, and 1989, and seven cents in 1987. Schools are not *required* to increase their property tax levies or rates by these amounts, but the formula for distribution of state funds assumes that they have done so and subtracts an expected levy (called the maximum normal levy) from the school corporation's total revenue base in computing the amount due the school from the state. As a result, a school corporation failing to increase tax levies simply receives less than the prescribed funding.

Changes in Policy Since 1985

From 1974 through 1985 several new goals emerged in the Indiana school distribution formula. In the earlier years when Indiana used a foundation formula, the goals were fairly well understood, although they may not have been attained. The goals were to bring expenditures together and to lessen reliance on the property tax. But from 1974 through 1985, bringing expenditures together was clearly not a goal, because distributing new dollars as a flat grant will bring expenditures together very slowly, and distributing new dollars as a percentage increase in the budget will insure that the differences remain.

Beginning in 1986 however, the goal of bringing expenditures closer together was readopted. That year the General Assembly added two new features to the formula clearly designed to do just that. One was a *minimum guaranteed* number of dollars to spend per pupil and the other, called an "equalization factor", set a target per pupil expenditure level and increased or decreased a school's revenue base depending on whether the school was spending more or less than the target amount. In 1986 the minimum guaranteed revenue base expenditure per pupil was set at $1900, increasing $200 per year so that in 1989 the minimum was $2500. If the $200 per year increase in the minimum guarantee were continued, in 1995 the minimum would be $3700 (See Figure 1.3).

To further the goal of bringing expenditures closer together the General Assembly also added what has come to be called an *equalization factor*. This factor is a target level for the revenue base expenditure per pupil, which the General Assembly thought schools should reach in a ten year period. The factor, begun at $2250 in 1986, increased $150 per year, so in 1989 it was $2700. If it continued to increase at this rate, in 1995 it would be $3600. Presumably, the rate of increase in the minimum guarantee and the equalization factor will change. If they continue increasing at current rates, by 1993 the minimum guarantee will be as high or higher than the target equalization factor.

Figure 1.3

Minimum General Fund Expenditure Guarantees and Target Equalization Factors in the Indiana School Finance Formula, 1986-1995

Year	Minimum Per Pupil Expenditure	Equalization Target Factor Amount
1986	$1900	$2250
1987	2100	2400
1988	2300	2550
1989	2500	2700
	Projected	
1990	2700	2850
1991	2900	3000
1992	3100	3150
1993*	3300	3300
1994	3500	3450
1995	3700	3600

* Note: The target equalization factor is projected to be less than the minimum guaranteed after 1993.

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A school corporation computes the amount by which its revenue base expenditures per pupil exceed or fall below the target amount, divides that sum by the number of years left until 1995, and then computes a factor, called the "mean foundation factor", which it applies to its revenue base. This calculation excludes from the revenue base the amount it received from the State for its special and vocational education programs. If the school's revenue base expenditures per pupil exceed the target amount, its revenue base will be reduced. If they are below the target, the revenue base will be increased. Another provision in the formula however, guarantees each school corporation a state distribution of no fewer dollars than it received in the prior year, so schools spending above the target amount will not receive fewer actual state dollars, regardless of the results of the equalization factor calculations.

In 1973, one goal of the property tax reform program was to reduce property tax rates. But more recently the General Assembly has made efforts to bring low property tax rates up. Two provisions have been added to the statute since 1986. All school corporations are required to bring their *general fund* tax rates up to a minimum target amount. In 1986 and 1987 the target rate was $2.40 and increased to $2.50 for 1988 and 1989. In addition, those school corporations who qualify for the minimum per pupil expenditure ($2500 in 1989) must bring their tax rates up to $2.50. To the extent that rates are under $2.50, schools receive less than the statutory minimum guarantee. A statutory provision limiting rate increases to 25% per year does not apply to those schools which must increase their rates to receive the minimum per pupil guarantee. In other words, in order to receive the minimum guarantee in 1989, a school corporation must have had a general fund property tax rate of at least $2.50.

In addition there is a maximum general fund rate limit of $4.50 in 1988. In 1988 schools whose general fund rate was $4.50 or higher were not permitted to increase their levies by the authorized increase in the property tax rate or by the percent increase in assessed valuation. The revenue base was not changed, however. The freeze simply meant that more of their dollars came from State sources and fewer from the property tax.

Since 1973 there has been a provision in the school formula allowing schools to seek from the voters, through a referendum, permission to impose a higher general fund property tax levy than that permitted by the statute. Since 1973, 41 school corporations have done so. Twenty three school corporations, just over half, have been successful in raising property tax levies. Because of the way the formula operated a school with a successful referendum did not receive any additional funds as a result of the referendum after the first year. The general fund property tax increase attributable to the referendum then became part of the school's maximum property tax levy and was subtracted from the school's total allowable revenue base to determine the amount due it from the state. In other words, after the first year, the additional property tax dollars simply resulted in fewer dollars being received from the State. In 1988 the statute was amended to provide that the portion of the property tax levy attributable to the increased rate approved in a referendum passed after 1983 would not be counted as part of the school's maximum property tax levy in computing the state's share of the revenue base. This change increased the number of state dollars districts with successful referenda would receive.

That amendment also provided, however, that the State would no longer pay the 20% property tax replacement credit on that portion of the levy attributable to a referendum approved after 1983[1]. To protect taxpayers, the amendment also provided that the school's property tax levy must be reduced by an amount equal to the 20% property tax replacement credit. But to protect schools from a revenue loss, the amendment provided that the State would make up any loss in revenue the school incurred because of these changes. Neither taxpayers nor schools are affected by these changes. The only consequence of these changes is that the source of some of the dollars available to schools is different. Prior to the amendment, the dollars would have come from the Property Tax Replacement Fund. After the amendment, they come from the State's general fund appropriation to local public schools.

A school which has increased its property tax levy because it has opened a new facility faces the same problem as one that has had a successful referendum. The new facility levy becomes part of the school's maximum property tax levy and is subtracted from the revenue base in computing the amount due the school from the State. Thus after the first year, the new facility levy gives the school no additional dollars.

Since 1984, schools have been limited to a maximum increase in their revenue base and have been guaranteed a minimum increase. In 1986 and 1987 the guaranteed minimum increase was lower for schools with higher per pupil expenditures. This limit worked to the detriment of urban schools because their expenditures per pupil tend to be high. For 1988 and 1989, all school corporations are guaranteed at least a 5% increase in their revenue bases.

Some Concluding Observations

The formula for distributing funds to schools and the goals of the formula have changed even since enactment of the property tax reform program of 1973. The goals of the foundation formula, prior to tax reform in 1973, were to "equalize" expenditures and tax rates. Equalization's objective was to insure that equal dollars per pupil were available for imposition of equal local property tax rates. By continually raising the foundation level, the state would lessen the reliance on the property tax for financing public education. These goals were not always achieved. The goals of the formula immediately following adoption of the property tax reform program in 1973 were to keep property tax rates from increasing, and to insure that schools had sufficient funds to keep up with inflation.

By 1979 the goal of reducing property taxes changed. It was no longer to keep property taxes from increasing but rather to limit the magnitude of the increases and to maintain an approximate ratio in the revenue base of one-third property taxes and two-thirds state support. Beginning in 1986, a goal of "equalizing expenditures" which meant bringing them together was added. The next chapter will examine how well the current goals of the school distribution formula—namely, (1) to limit increases in property taxes; (2) to raise general fund expenditures; and (3) to equalize expenditures have been met.

ENDNOTES

1. The property tax reform program adopted in 1973 provided that the state would pay 20% of each taxing unit's property tax levy, thus reducing each taxpayer's bill by 20%. This state payment is called a property tax replacement credit. In 1985 the statute was amended to provide that the State would no longer pay 20% of additional cumulative building funds of any taxing unit adopted after 1983. Thus the 20% property tax replacement credit is effectively reduced to something less than 20%.

Chapter 2

The Effects of Property Tax Reform on Public Education

Introduction

Chapter 1 demonstrated that two major policies dominated the actions of the Indiana General Assembly regarding public education. First, the General Assembly since 1973 has controlled the revenue base of each school corporation. Second, the General Assembly in 1986 sought to reduce the disparities in the revenue base by setting the minimum amount of dollars guaranteed to a school corporation's general fund and by establishing target amounts for the revenue base. The Legislature gained control of the revenue base by controlling General Fund property tax levies, tax rates, and state tuition support. In 1986 the General Assembly, by setting minimum and targeted amounts for the revenue base, also added a greater measure of control over school financing.

This chapter will examine the consequences of these policies on a school district's general fund expenditures, its revenue base, and its local property tax rates. The trends in general fund expenditures will be examined first with respect to how they have varied at the school district level since 1973. Next, the effects of General Assembly policies on the revenue base and its relationship to general fund expenditures will be explored. Finally, trends in property tax rates, including the General Fund, Debt Service, Cumulative Building Fund, and Transportation property tax rates are examined.

A Hypothetical Model for Reform of General Fund Expenditures

The "bottom line" for most school corporations is the amount of money available for the operation of the public schools. These funds are summarized as the expenditures per pupil, or more specifically the General Fund Expenditures per Average Daily Membership (ADM), made by each school corporation. One would hypothesize, based on the discussion in Chapter 1 of the General

Assembly's efforts to control either the property tax rates, levies, or the revenue base of school corporations these past 15 years, that expenditures would be increasing and that the disparity in expenditures would be less.

The hypothetical model depicted in Figure 2.1 illustrates the expected trends in expenditures per pupil given the implementation of these policies. Figure 2.1 shows 5 trend lines forming a "cone" shape. From top to bottom these 5 lines are (1) the *maximum* General Fund Expenditure per ADM; (2) the General Fund Expenditures per ADM for the *top 25%* of all school districts; (3) the *median* of "average" Expenditure per ADM in the school district in the middle; (4) the General Fund Expenditures/ADM in the *bottom 25%* of all districts; and (5) the *minimum* General Fund Expenditures/ADM. One quarter (76 districts) of all school districts fall into each of the 4 intervals defined by the 5 lines in Figure 2.1.

The cone-shaped figure rises with time while becoming narrower, indicating increased expenditures and a partial reduction in the variation in expenditures. The *range*, which measures the difference between maximum and minimum values, measures this variation. In this theoretical example, the reduction of the *range* of expenditures is accomplished by raising the minimum expenditures more than by lowering the maximum expenditures, an objective pursued by the General Assembly.

Another indicator for measuring variation in expenditures is the interval between the top 25% and the bottom 25% of expenditures. This interval, called the *interquartile range*, is the range for the middle 50% (152) of all school corporations. In Figure 2.1 the interquartile range also narrows as one moves to the right. To summarize, an increased median value shows rising expenditures, and a reduced *range* and *interquartile range* indicate less variation in expenditures. If these ranges equaled zero, then expenditures would be equal in all school districts. The Indiana General Assembly has not sought absolute equal expenditures but rather reduced variation among school corporation expenditures. The next section will examine what in fact has happened to general fund expenditures.

Trends in General Fund Expenditures

Figures 2.2a and 2.2b summarize the trends in General Fund Expenditures per ADM in current dollars by Indiana's school corporations from 1977 to 1987. These figures show that General Fund Expenditures per ADM increased during this period, more than doubling their 1977 levels. Median expenditures rose from $1083 in 1977 to $2553 by 1987, an increase of 135%. But Figures 2.2a and 2.2b show that control of the revenue base has not produced a reduced variation in expenditures, and in fact, current policies have moved the State away from this goal. Both the range and interquartile range for general fund expenditures *increased* during the period 1977 to 1987. The range doubled from $1113 to $2331, and the interquartile range more than doubled from $152 to $383. What is unexpected is the widening of the interval of the top spending school districts, which increased their advantage over the remaining three-fourths of the school districts in the past 11 years (see Figures 2.2a and 2.2b).

Figure 2.1

Theoretical Model for Trends in General Fund Expenditures per ADM

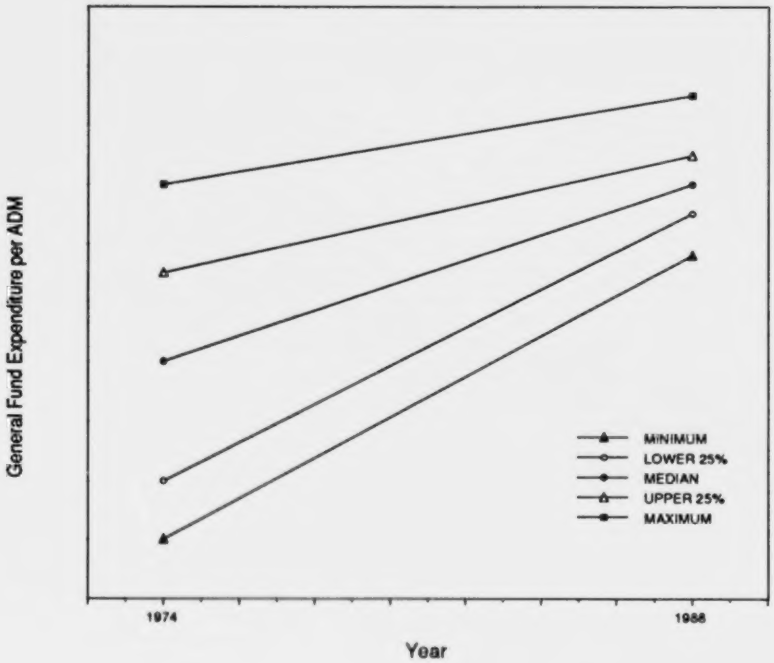


Figure 2.2a

Trends in General Fund Expenditures per ADM, 1977 to 1987

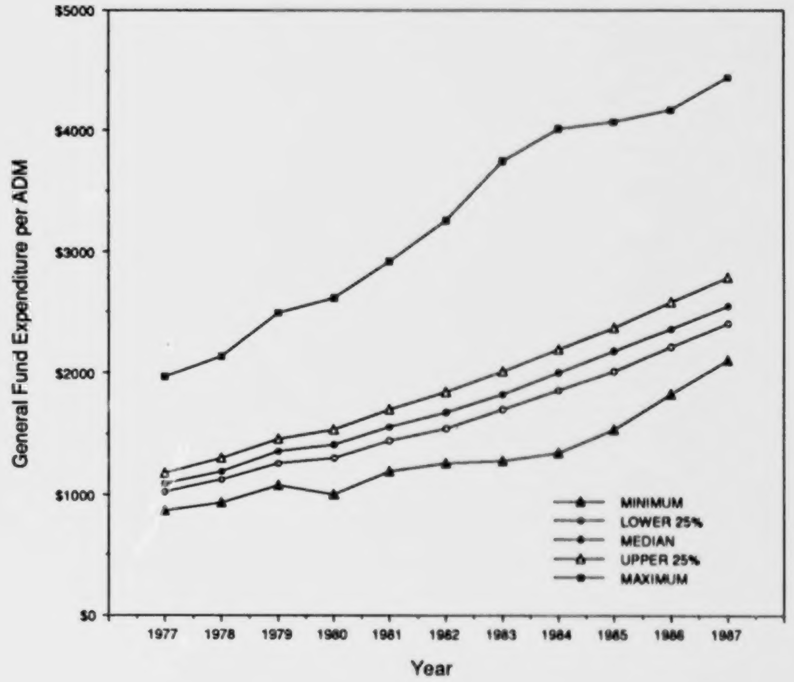


Figure 2.2b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*
1987	$ 2106	$ 2402	$ 2553	$ 2787	$ 4437	$ 2331	$ 383
1986	1819	2215	2356	2586	4172	2353	370
1985	1537	2019	2176	2368	4067	2530	350
1984	1337	1854	2007	2197	4018	2682	343
1983	1272	1702	1826	2010	3745	2473	308
1982	1254	1547	1683	1842	3250	1996	295
1981	1189	1443	1556	1703	2917	1728	260
1980	1000	1295	1405	1535	2614	1613	240
1979	1070	1254	1355	1455	2489	1418	201
1978	930	1114	1189	1295	2134	1204	181
1977	857	1016	1083	1169	1971	1113	152

Source: Indiana Department of Education, database.

*IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

The trends reported in Figures 2.2a and 2.2b are not accounted for by inflation, which during the 1980s had a severe impact on Indiana's economy. One effect, the erosion of the inflation-adjusted General Fund Expenditures per ADM, reduced school corporations' purchasing powers during the early 1980s.

Figures 2.3a and 2.3b show the impact of inflation on general fund expenditures during the period 1977 to 1987. They show that after inflation is accounted for, the median General Fund Expenditures per ADM increased about 25% from 1977 to 1987 (from $1083 to $1361). Because inflation actually eroded the spending power of school districts during the years 1980 to 1982, this 25% increase in constant dollars occurred in the 5 years between 1983 and 1987.

The inflation-adjusted expenditure data indicate that variation in expenditures was not reduced. The range and interquartile range, as measured in constant dollars, widened somewhat during this 11 year period. The range increased from $1113 to $1243, and the interquartile range increased from $152 to $204. Thus, some school districts had significantly more real dollars to spend relative to the lower spending districts in 1987 than they did in 1977. This spending advantage for general fund expenditures means that the highest spending district, the Metropolitan School District of Warren Township in Marion County, had twice the general fund dollars ($4437) as East Washington School Corporation in Washington County ($2106), and the top 76 districts (top quartile) have maintained their spending advantage relative to the other three-quarters of the school districts. Appendices A, B, and C provide additional information on general fund expenditures for each school corporation.

In the next section, the trends in the revenue base are explored and the impact of these trends on expenditures examined.

Trends in the Revenue Base

Previous sections of this report have reviewed how past General Assemblies have established education finance policy by controlling the revenue base—namely, the tuition support and General Fund property tax levies received by each school corporation. Three questions are examined in this section. First, what are the trends in the revenue base portion of the General Fund? Second, how does the revenue base vary as a percentage of total general fund expenditures? Third, how closely are expenditures related to revenue base receipts?

Figure 2.4a and 2.4b show the trends in the revenue base from 1977 to the present. It shows that the General Assembly has increased the revenue base but has not controlled its variation. The revenue base increased 149% from 1977 to 1987 from $905 to $2252 per ADM. This increase mirrors trends in general fund expenditures reported above (See Figures 2.2a and 2.2b).

The variation in the revenue base widened from 1977 to 1985, the range going from $790 to $2051. After 1985 however, the range narrowed again somewhat but not to levels occurring in the early 1980s. Thus, the range between the highest and the lowest state funded districts has fluctuated but has not consistently narrowed. The interquartile range has widened throughout the

Figure 2.3a

General Fund Expenditures per ADM Adjusted for Inflation, 1977 to 1987

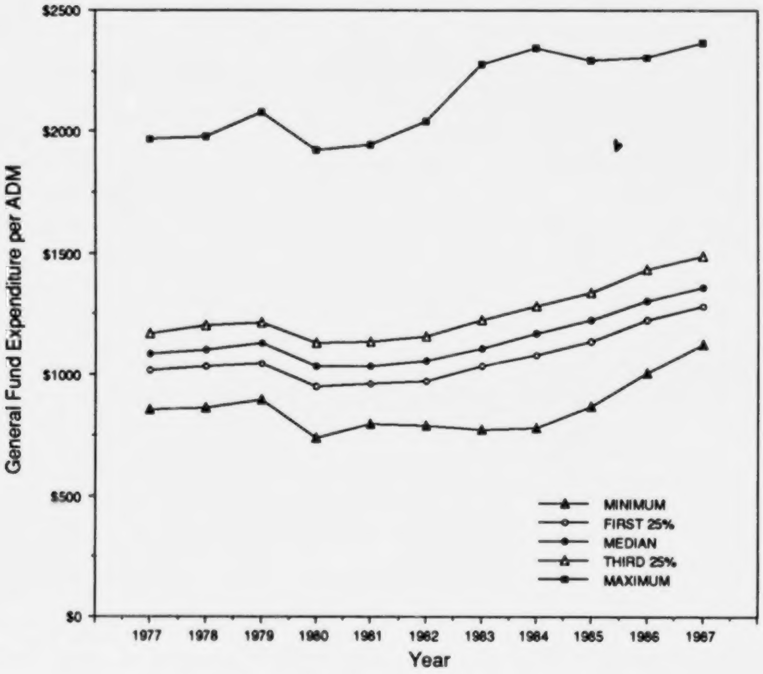


Figure 2.3b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*	CPI
1987	$ 1123	$ 1281	$ 1361	$ 1486	$ 2366	$ 1243	$ 204	340.4
1986	1005	1224	1302	1429	2306	1300	204	328.4
1985	866	1137	1226	1334	2291	1425	197	322.2
1984	780	1082	1171	1282	2344	1564	200	311.1
1983	774	1035	1110	1223	2278	1504	187	298.4
1982	787	971	1056	1156	2040	1253	185	289.1
1981	792	962	1037	1135	1944	1151	173	272.4
1980	736	952	1033	1129	1922	1187	176	246.8
1979	894	1047	1132	1215	2078	1184	168	217.4
1978	864	1035	1104	1203	1982	1118	168	195.4
1977	857	1016	1083	1169	1971	1113	152	181.5

Source: Indiana Department of Education, database.

* IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

1980s, moving from $100 in 1977 to $280 in 1987. Thus, the General Assembly even in the post-1985 years has not controlled variations in the revenue base, and thus the variations in general fund expenditures per ADM have not narrowed.

Figure 2.4a illustrates that past General Assemblies have raised the floor (minimum) of the revenue base but have allowed the highest funded 25% of the school corporations to increase expenditures at a faster rate than the lower 75% of the corporations. The revenue base funding of the lower three-quarters of the districts has not kept up with the upper 25%. As a consequence, the gap or variation in revenue base funding has remained constant and even widened.

Public policies directed at controlling variations in expenditures by controlling the revenue base are complicated by the fact that the revenue base per ADM received by a school corporation is not perfectly related to General Fund Expenditures per ADM. Figure 2.5 shows the relationship between the revenue base per ADM and the general fund expenditures per ADM for 1987.[1] The line drawn diagonally across Figure 2.5 represents a perfect relationship between the revenue base and general fund expenditures. Points in the upper triangle of Figure 2.5 are school districts having per pupil expenditures in excess of revenue base funding. The farther a point appears above the line, the greater proportion of General Fund revenues come from "other" sources. One can see that the association between revenue and expenditures is not perfect ($R^2 = .89$) and that some school corporations have substantial amounts of "other" General Fund revenues.

The proportion of general fund expenditures accounted for by the revenue base has remained constant at about 88% throughout the 1980s. In 1987 for example, the median revenue base percent was 89. Figures 2.6a and 2.6b show that some corporations receive 100% of the general fund expenditures[2], while at the other extreme, some school corporations received only two-thirds (65%) of their general fund expenditures from the revenue base. Appendix D lists the school corporations by the percentage of general fund expenditures, 1987, accounted for by the revenue base. It shows that approximately 10% of the school corporations receive substantial additional General Fund monies from other sources.

Information about the revenue base provides the answers to the question of why variation in general fund expenditures has not been reduced through the 1980s and especially since 1986. First, the General Assembly has not controlled the variation in the General Fund *revenues* flowing from the revenue base into the General Fund. This source accounts for on average 88% of General Fund revenues. A second reason that variation in expenditures remains wide is that a small number (30-35) of the school corporations receive substantial other General Fund revenue beyond the revenue base. The reasons for these special cases are varied, and need to be examined on a case by case basis. This extra revenue may come from such sources as the auto excise tax, desegregation monies, federal grants, or investment income. Thus, having a substantial source of other revenue may reflect school finance policies explicitly adopted by the General Assembly or may be an artifact of previous changes in the formula.

Figure 2.4a

Trends in Revenue Base per ADM, 1977 to 1987

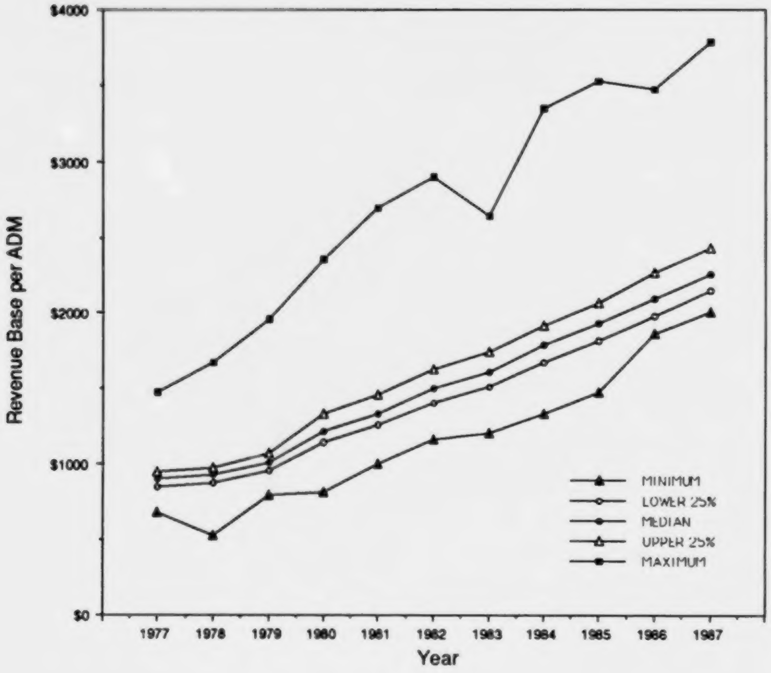


Figure 2.4b

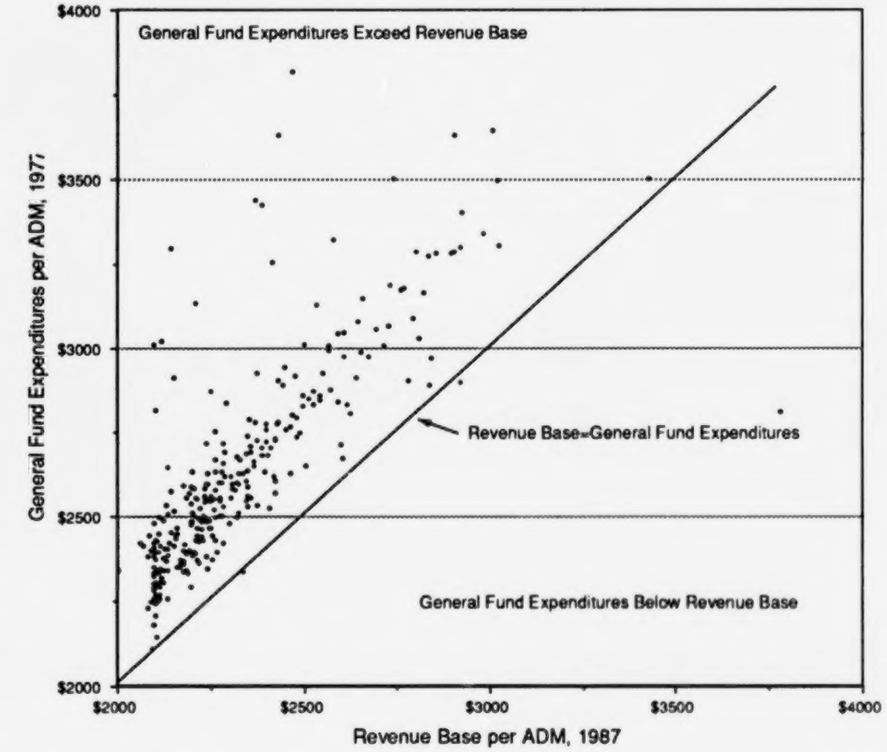
YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE
1987	$2003	$2144	$2252	$2424	$3782	$1779	$280
1986	1860	1977	2093	2260	3468	1608	283
1985	1478	1816	1933	2069	3529	2051	253
1984	1334	1671	1790	1911	3348	2014	240
1983	1207	1515	1611	1743	2641	1434	228
1982	1166	1408	1503	1627	2897	1731	219
1981	1004	1261	1333	1460	2694	1690	199
1980	814	1149	1220	1335	2357	1543	186
1979	798	958	1008	1071	1960	1162	113
1978	532	876	928	975	1670	1138	99
1977	684	853	905	953	1474	790	100

Source: Indiana Department of Education, database.

* IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

Figure 2.5

Relationship between the Revenue Base and General Fund Expenditures, 1987



Source: Indiana Department of Education, database

Figure 2.6a

Trends in Revenue Base Percent, 1977 to 1987+

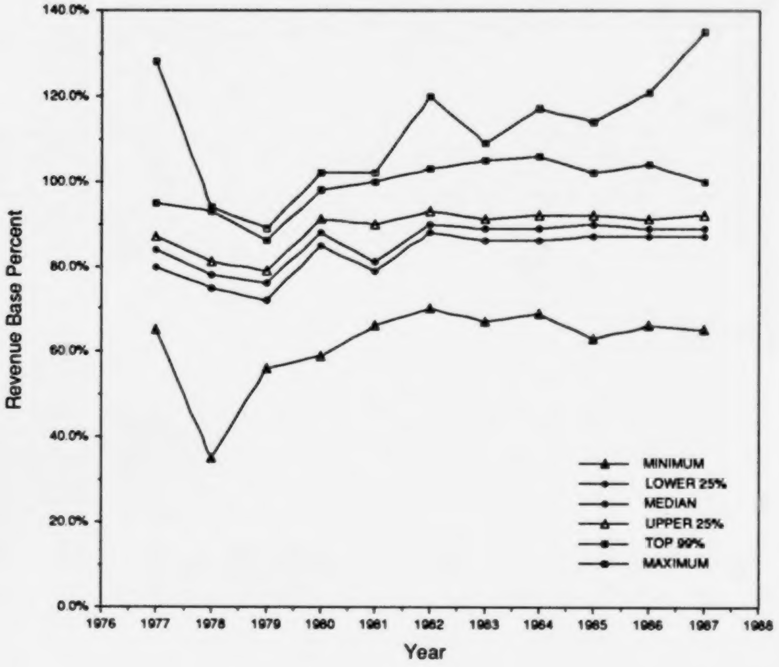


Figure 2.6b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	TOP 99%	MAXIMUM	RANGE	IQ RANGE*
1987	65%	87%	89%	92%	100%	135%	70%	5
1986	66%	87%	89%	91%	104%	121%	55%	5
1985	63%	87%	90%	92%	102%	114%	51%	5
1984	69%	86%	89%	92%	106%	117%	48%	6
1983	67%	86%	89%	91%	105%	109%	41%	5
1982	70%	88%	90%	93%	103%	120%	50%	5
1981	66%	79%	81%	90%	100%	102%	36%	11
1980	59%	85%	88%	91%	98%	102%	43%	6
1979	56%	72%	76%	79%	86%	89%	34%	7
1978	35%	75%	78%	81%	93%	94%	60%	6
1977	65%	80%	84%	87%	95%	128%	63%	7

Source: Indiana Department of Education, database.

+ $$\text{Revenue Base Percent} = \frac{\underline{\text{(State Tuition Support + General Fund Tax Levy)}}}{\text{General Fund Expenditures}} \times 100.$$

General Fund Expenditures for 1987 are preliminary figures.

# In each year of this series, a small number of school corporations have a revenue base greater than the general fund expenditures.

See Appendix D for a listing of school corporations with revenues greater than general fund expenditures.

* IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

The next section will examine another aspect of school funding policy in Indiana—the trends in property tax rates used to finance various aspects of public education.

Reform in Property Tax Rates

One objective of the General Assembly's efforts at tax reform was to lower property tax rates, both for school corporations and other units of local government. In the case of schools, this focus on lowering rates—in particular, the General Fund rate— remained a dominant policy objective from 1974 to 1980, after which time the General Assembly shifted its emphasis to maintaining rates. After 1985 the Legislature permitted rates to rise.

There had been less emphasis in controlling the variation in tax rates until 1986, when the General Assembly began setting rate "floors" (minimums) and "ceilings" (maximums). Prior to 1980, however, there was some attempt to raise minimum rates.

Figure 2.7 provides a theoretical model of property tax reform, as applied to the General Fund property tax rate. These distinct time intervals are represented in Figure 2.7. From 1974 to 1980 one expects rates to decline and the variation to be less. From 1980 to 1984 the rates should be stable. After 1984 property tax rates are expected to increase somewhat and have slightly less variation.

Although the property tax reform efforts on the part of the Indiana General Assembly have dealt primarily with school general fund expenditures and tax rates, taxpayers and courts which have examined the constitutionality of school finance formulas are concerned about all school property tax rates.

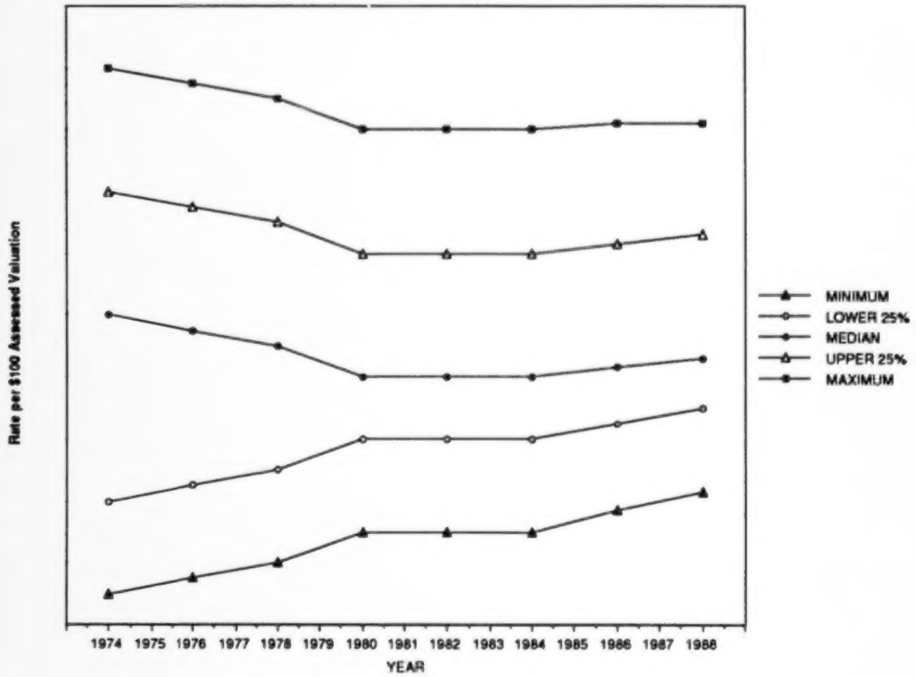
Hoosier taxpayers pay five property tax rates to support public education, and each will be examined in the next section. These five rates are

1. the General Fund property tax rate
2. the Debt Service property tax rate
3. the Cumulative Building Fund property tax rate
4. the Transportation property tax rate (after 1979)
5. the Capital Projects property tax rates (after 1987)

The General Fund rate represents the contribution paid by the local property tax for the current operation of the public schools, including salaries, supplies, routine maintenance, and utilities. The Debt Service rate is the rate paid to retire an existing debt of a school corporation or to make lease-rental payments for a building. The Cumulative Building Fund rate is paid to create a fund for capital improvements, including the construction of new buildings or the addition to or renovation of existing ones. The Transportation property tax, enacted in 1980, separated the expenses associated with transportation from the General Fund tax. In 1988 the General Assembly created a Capital Projects property tax for capital construction separate from the Cumulative Building Fund rate. In addition to these 5 separate taxes, the Total school property tax

Figure 2.7

Theoretical Model for General Fund Property Tax Rate Reform



rate will be analyzed below. The Total property tax rate is the sum of the General Fund, Debt Service, and Cumulative Building Fund rates, and the Transportation rate after 1979, and the Capital Projects rate after 1987. The Total tax rate represents all property taxes paid by an individual in a specific school district to support public education.

Each tax rate is expressed as a given amount per $100 of assessed valuation—for example, $3.00 per $100 of assessed valuation. This rate means that for each $100 of assessed valuation, the taxpayer would pay $3.00 in taxes. Assessed valuations are established by tax assessors in each county and are not the same as the "market value" of the property, which is generally higher. Equal tax rates represent equal tax effort, which is to say that people having equivalent property will pay the same dollar amount of property tax.

One complication to this rather straight-forward comparison is that it is generally believed that assessment practices vary among the counties and locales in Indiana. As a result, equivalent property may not be assessed at an equivalent value, and those areas having below average assessments but taxed at equivalent rates would therefore pay less in taxes. There are studies which suggest that this belief is in fact correct, but there is no current information available at this writing to permit one to adjust for these suspected variations in assessment practices (See Indiana Legislative Services Agency, 1985). Consequently, the property tax rates used for local funding of the public schools are analyzed here without adjustment for variation in assessment practices.

Trends in General Fund Property Tax Rates

The General Assembly has been successful in controlling the level of General Fund property tax rates between 1974 and 1888. From 1974 to 1979 rates declined steadily, the median falling from $4.27 in 1974 to $3.50 in 1979. In 1980 a significant change in rates occurred corresponding with property tax reassessment. At that time the Legislature restructured the rates to allow for increased valuation in property. Also in 1980 the General Assembly created a separate Transportation tax further lowering the General Fund rate. As a consequence, the General Fund rate after 1979 does not include that portion of the rate devoted to transportation expenses. The General Fund rate median declined $1.32 but the new transportation rate added $0.27. Consequently, about $1.05 of the drop can be attributed to reassessment and/or the "normal" decline in rates. From 1980 to 1988 rates have slowly risen, although the legislative intent had been to "maintain" rates from 1980 to 1984. In sum, the Legislature has been successful in controlling the median General Fund tax rate.

Controlling variation in General Fund rates has not received high priority from the Legislature except possibly after 1985 when maximums and minimums were set (see Chapter 1). Figures 2.8a and 2.8b show that both the range and the interquartile range are smaller today than in 1974. For example, values for the range for 1974 and 1988 were respectively $4.76 and $5.50. The interquartile range increased $0.16 between 1974 and 1988, from $0.67 to $0.83.

The General Assembly has controlled variation by setting maximum and minimum General Fund rates. In 1988 these rates were $4.50 and $2.50 respectively. School districts could choose not to set the minimum rate at the expense of receiving less revenue. Appendix E, listing the school corporations by their 1988 and 1974 General Fund rates, shows that 12 school districts exceeded the $4.50 maximum and 35 were below the minimum. These 47 districts partially explain why setting minimum and maximum rates has not reduced the variation in rates.

The General Assembly historically has not had as clearly stated objectives in controlling the other property tax rates—the Debt Service, Cumulative Building Fund, and Transportation rates—as for the General Fund rate. The next sections examine what has happened to these rates since 1974.

Trends in the Debt Service Property Tax Rates

Figures 2.9a and 2.9b summarize the trends in the Debt Service property tax rate between 1974 and 1988. The median debt service tax rate, unlike the General Fund rate, shows a small but steady increase from $0.47 to $0.80 between 1974 and 1988.

The variation in rates, as measured by the range and interquartile range, has also increased during the same period. The range increased from $2.54 to $3.66, and the interquartile range increased from $0.72 to $0.94. In sum, the Debt Service property tax has increased on average since 1974 and the variation in the rate is greater today than 1974.

Trends in the Cumulative Building Fund Property Tax Rates

The Cumulative Building Fund property tax rate has declined slightly since 1974. The median tax rate shows a slow decline from $0.60 to $0.50 between 1974 to 1988. (See Figures 2.10a and 2.10b).

The range of this tax rate has remained constant because the General Assembly has established a maximum rate of $1.25, and some school districts impose no Cumulative Building Fund tax. A more suitable statistic to use in examining the variation of this tax, therefore, is the interquartile range, the difference between the rate paid by the district at the third-quartile value and the one at the first-quartile. Between 1974 and 1988 the interquartile range has remained nearly constant at about $0.70-$0.75, although the interquartile range decreased in the early 1980s. Thus, tax reform has not substantially altered the Cumulative Building Fund rate.

Figure 2.8a

Trends in General Fund Property Tax Rates, 1974 to 1988

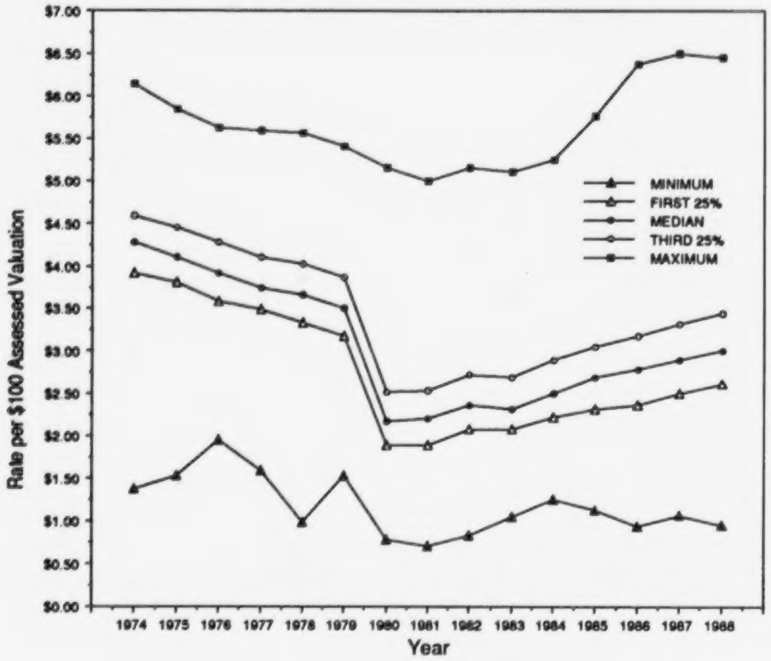


Figure 2.8b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*
1988	$ 0.95	$ 2.62	$ 3.01	$ 3.45	$ 6.45	$ 5.50	$ 0.83
1987	1.06	2.50	2.89	3.32	6.50	5.44	0.82
1986	0.94	2.36	2.78	3.18	6.37	5.43	0.82
1985	1.13	2.31	2.70	3.05	5.76	4.63	0.74
1984	1.25	2.22	2.51	2.89	5.25	4.00	0.67
1983	1.05	2.08	2.31	2.69	5.11	4.05	0.61
1982	0.83	2.09	2.37	2.73	5.15	4.32	0.64
1981	0.71	1.90	2.21	2.53	5.00	4.29	0.63
1980	0.78	1.90	2.18	2.52	5.15	4.37	0.62
1979	1.54	3.18	3.50	3.87	5.41	3.87	0.69
1978	0.98	3.34	3.67	4.02	5.56	4.58	0.68
1977	1.59	3.49	3.74	4.10	5.59	4.00	0.61
1976	1.95	3.59	3.91	4.27	5.62	3.67	0.68
1975	1.53	3.80	4.11	4.45	5.84	4.31	0.65
1974	1.38	3.92	4.27	4.59	6.14	4.76	0.67

Source: Indiana Department of Education, database.

*IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

Figure 2.9a

Trends in Debt Service Property Tax Rates, 1974 to 1988

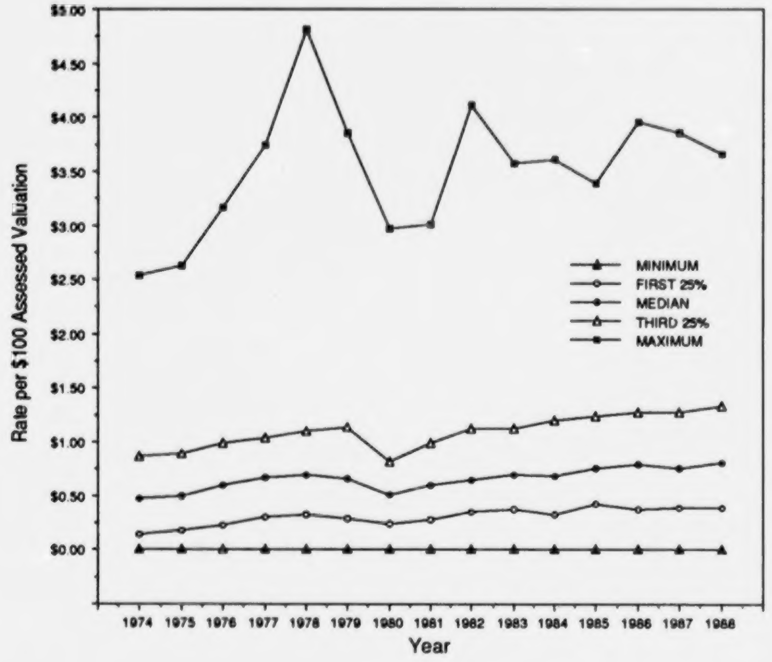


Figure 2.9b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*
1988	$ 0.00	$ 0.39	$ 0.80	$ 1.33	$ 3.66	$ 3.66	$ 0.94
1987	0.00	0.38	0.76	1.27	3.86	3.86	0.90
1986	0.00	0.37	0.79	1.27	3.95	3.95	0.90
1985	0.00	0.42	0.76	1.23	3.39	3.39	0.81
1984	0.00	0.33	0.68	1.20	3.61	3.61	0.87
1983	0.00	0.37	0.69	1.13	3.57	3.57	0.76
1982	0.00	0.35	0.65	1.12	4.12	4.12	0.77
1981	0.00	0.28	0.59	0.99	3.01	3.01	0.70
1980	0.00	0.24	0.51	0.82	2.97	2.97	0.57
1979	0.00	0.29	0.66	1.14	3.85	3.85	0.85
1978	0.00	0.33	0.69	1.10	4.82	4.82	0.76
1977	0.00	0.30	0.67	1.04	3.74	3.74	0.73
1976	0.00	0.23	0.60	0.99	3.17	3.17	0.76
1975	0.00	0.18	0.50	0.89	2.63	2.63	0.72
1974	0.00	0.14	0.47	0.86	2.54	2.54	0.72

Source: Indiana Department of Education, database.

*IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

Figure 2.10a

Trends in Cumulative Building Fund Property Tax Rates, 1974 to 1988

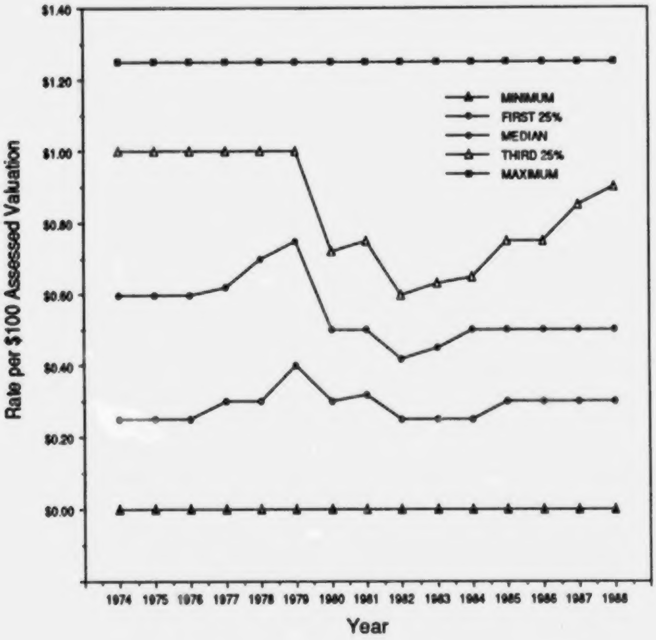


Figure 2.10b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER25%	MAXIMUM	RANGE	IQ RANGE*
1988•	$ 0.00	$ 0.30	$ 0.50	$ 0.90	$ 1.25	$ 1.25	$ 0.60
1987	0.00	0.30	0.50	0.85	1.25	1.25	0.55
1986	0.00	0.30	0.50	0.75	1.25	1.25	0.45
1985	0.00	0.30	0.50	0.75	1.25	1.25	0.45
1984	0.00	0.25	0.50	0.65	1.25	1.25	0.40
1983	0.00	0.25	0.45	0.63	1.25	1.25	0.38
1982	0.00	0.25	0.42	0.60	1.25	1.25	0.35
1981	0.00	0.32	0.50	0.75	1.25	1.25	0.43
1980	0.00	0.30	0.50	0.72	1.25	1.25	0.42
1979	0.00	0.40	0.75	1.00	1.25	1.25	0.60
1978	0.00	0.30	0.70	1.00	1.25	1.25	0.70
1977	0.00	0.30	0.62	1.00	1.25	1.25	0.70
1976	0.00	0.25	0.60	1.00	1.25	1.25	0.75
1975	0.00	0.25	0.60	1.00	1.25	1.25	0.75
1974	0.00	0.25	0.60	1.00	1.25	1.25	0.75

Source: Indiana Department of Education, database.

* IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

• Includes the Capitol Projects tax rate for 1988 only.

Trends in the Transportation Property Tax Rates

The Transportation property tax was introduced in 1980 to establish a tax for transportation expenses separate from the General Fund rate. Figures 2.11a and 2.11b show the trends in the transportation tax since 1980. The median tax rate in 1980 was $0.27 and has increased slightly each year to a 1988 rate of $0.50. The interquartile range has remained relatively constant between $0.18 and $0.25, but the rates have fluctuated widely between a low of $1.14 (1987) and a high of $2.46 (1982). Some school districts currently pay effectively no transportation tax ($0.01) while others pay up to $1.49. In sum, the transportation tax has increased slightly since 1980, the first year of implementation, just as the General Fund property tax has increased slightly, and the variation has remained relatively stable.

Trends in the Total Property Tax Rates

The Total property tax rate imposed on Hoosier tax payers for support of their local public schools is the sum of the 4 rates (sum of 3 rates before 1980) discussed above—the General Fund, Debt Service, Cumulative Building Fund, and Transportation rates.[3] Of these 3 rates the General Fund rate is the largest, generally equalling more that the other three combined.

Figures 2.12a and 2.12b summarize the trends in the Total property tax rate between 1974 and 1988. The median (average) Total property tax rate declined from a 1974 high of $5.37 and reached a low in 1980 of $3.54 after reassessment, after which it rose slightly to $5.05 in 1988. The 1988 median tax rate is about 94% of the 1974 rate, but the 1988 rate is still below all rates paid throughout the 1970s. Thus, tax reform of the 1970s continues to have its effect of keeping property tax rates low in the 1980s.

The General Assembly has failed to control the variation in the Total rate. Both the range and interquartile range of the total property tax rate are larger in 1988 than they were in 1974. Thus, the range went from $7.66 in 1974 to $8.23 in 1988; the interquartile range also increased during this period from $1.23 to $1.41. The variation in total property tax rates in 1988 is somewhat larger than it was in 1974.

In 1988 one school district's taxpayers paid a total property tax rate of $10.05, while another district's taxpayers paid only $1.82. The school district with the highest rate was the City of Hobart schools in Lake County; the district with lowest rate was Prairie Township Schools in LaPorte County. Figure 2.13 shows the school districts with the highest 25 and lowest 25 Total tax rates for 1988, and Appendix F lists the Total tax rates for 1988 and 1974 for each school corporation.

Eight of the 25 school districts with the highest rates are in Lake County; Carroll, Hamilton, and Porter Counties also have 2 districts each in the list. Among the school districts with the lowest property tax rates, 3 school districts are in Fulton County and 2 each are in Marion and Whitley Counties. That 8 of the top 25 districts with the highest rates are in Lake County is extraordinary. When the last Indiana assessment/ratio study was done in the 1970s by the

Figure 2.11a

Trends in Transportation Property Tax Rates, 1980 to 1988

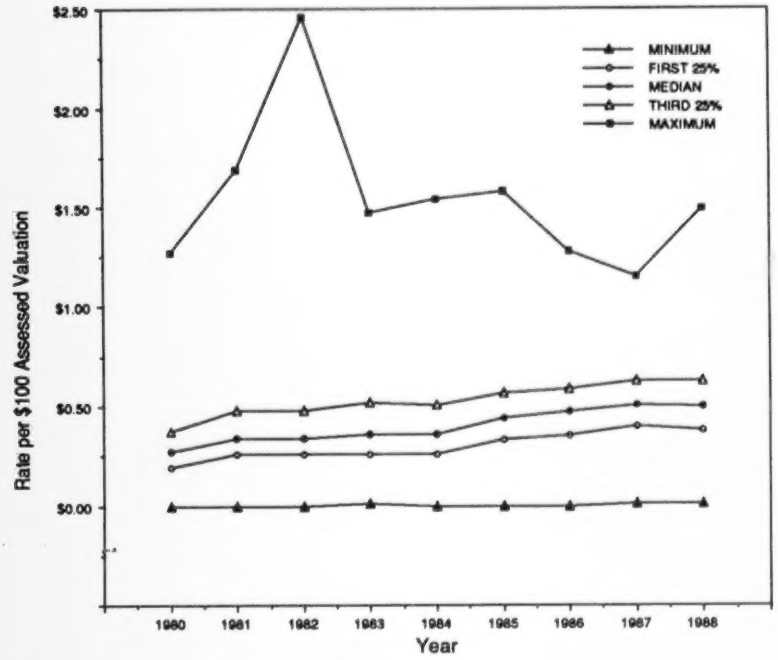


Figure 2.11b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*
1988	$ 0.01	$ 0.38	$ 0.50	$ 0.63	$ 1.49	$ 1.48	$ 0.25
1987	0.01	0.40	0.51	0.63	1.15	1.14	0.22
1986	0.00	0.35	0.47	0.59	1.28	1.28	0.24
1985	0.00	0.33	0.44	0.57	1.58	1.58	0.24
1984	0.00	0.26	0.36	0.51	1.54	1.54	0.25
1983	0.01	0.26	0.36	0.52	1.47	1.46	0.26
1982	0.00	0.26	0.34	0.48	2.46	2.46	0.22
1981	0.00	0.26	0.34	0.48	1.69	1.69	0.22
1980	0.00	0.19	0.27	0.37	1.27	1.27	0.18

Source: Indiana Department of Education, database.

*IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

Figure 2.12a

Trends in Total Property Tax Rates, 1974 to 1988

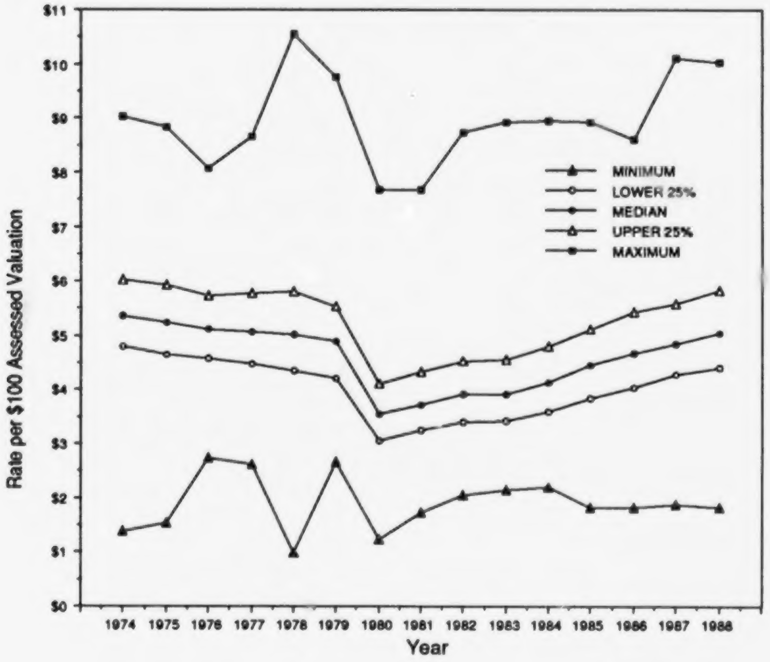


Figure 2.12b

YEAR	MINIMUM	LOWER 25%	MEDIAN	UPPER 25%	MAXIMUM	RANGE	IQ RANGE*
1988	$ 1.82	$ 4.41	$ 5.05	$ 5.82	$ 10.05	$ 8.23	$ 1.41
1987	1.87	4.28	4.85	5.59	10.11	8.24	1.31
1986	1.82	4.03	4.67	5.43	8.61	6.78	1.39
1985	1.83	3.83	4.45	5.13	8.93	7.10	1.30
1984	2.19	3.59	4.13	4.80	8.95	6.77	1.21
1983	2.13	3.42	3.92	4.56	8.94	6.81	1.13
1982	2.05	3.40	3.91	4.52	8.74	6.69	1.13
1981	1.72	3.24	3.72	4.33	7.68	5.97	1.08
1980	1.22	3.06	3.54	4.11	7.67	6.45	1.05
1979	2.67	4.21	4.89	5.54	9.78	7.11	1.33
1978	0.98	4.35	5.01	5.80	10.56	9.58	1.45
1977	2.61	4.48	5.08	5.79	8.66	6.05	1.31
1976	2.73	4.58	5.12	5.74	8.06	5.33	1.16
1975	1.53	4.65	5.93	5.93	8.84	7.31	1.28
1974	1.38	4.79	5.36	6.03	9.04	7.66	1.23

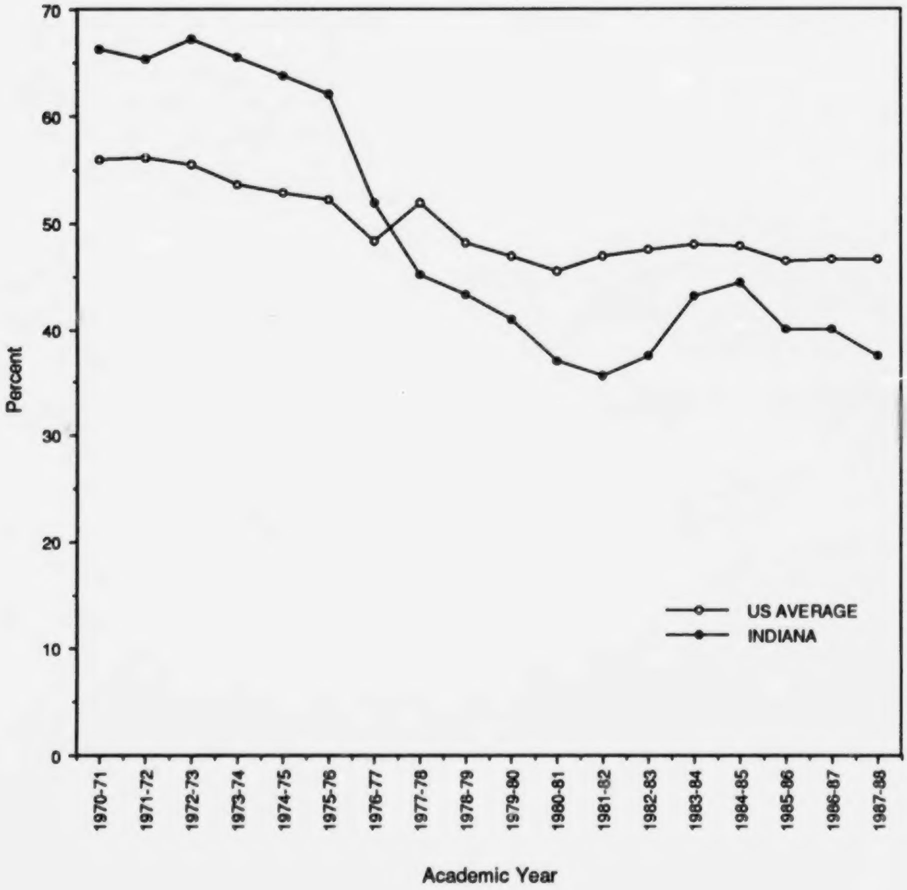
Source: Indiana Department of Education, database.

NOTE: For 1974-1979, the Total Property Tax Rate = General Fund Rate + Debt Service Rate + Cumulative Building Fund Rate. After 1979, the Total Rate also includes the Transportation Fund Rate, and in 1988, the Capitol Projects rate.

* IQ RANGE = Interquartile Range = UPPER 25% value – LOWER 25% value.

Figure 2.13

Local Public School Revenue as a Percent of State and Local School Revenue, 1970-71 to 1987-88



Source: National Education Association (various years).
NOTE: Property Tax Replacement Credits are included in the local revenue category.

Indiana State Board of Tax Commissioners, Lake County's ratio was the lowest in the state (Indiana Department of Public Instruction). Current high property tax rates in Lake County could be explained if property there has continued to be similarly underassessed.

Effects on the States's Contribution

One consequence of the policies of reducing reliance on the property tax and raising General Fund revenues has been to shift the burden of funding public education from local tax sources to statewide sources. This reform objective clearly has been achieved, as Figure 2.13 illustrates. Prior to the 1973 tax reforms, Indiana relied more heavily than the national average on the local property tax to finance public education. In the school year 1972-73, 67% of all school revenues came from local sources, principally the property tax. By 1987-88 this percent had dropped to 38%. Since property tax reform was passed, Indiana relies less on property tax than the national average, and the State has now assumed an increasing share of funding public education.

Some Concluding Observations

The policy objectives of the property tax reform program beginning in 1973 and continuing through the 1980s seem to be

- to bring some portion of expenditures per pupil among school corporations closer together
- to measure general fund expenditures
- to increase minimum property tax rates
- to reduce variation in property tax rates
- to increase the share paid by state sources reducing the share paid by the property tax

The data indicates partial but not total success in reaching these objectives.

The picture with regard to expenditures is mixed. Even though the median number of dollars spent for the general fund expenditures increased, in both current and inflation adjusted dollars, during the last 10 years, Indiana's public schools suffered a drop in real income between 1980 and 1982 in comparison to funding levels of the 1970s. Beginning in 1983 however, increases in general fund expenditures have exceeded inflationary trends, resulting in an increase of 25% in real dollars between 1983 and 1987. In sum, the General Assembly's efforts to increase operating funds for school districts has been particularly successful since 1983. Although this record is commendable, reaction must be tempered by the knowledge that other states are also undertaking educational reforms, including increased expenditures. The question to be addressed in Chapter 4 is whether these increases are sufficient to keep up with national trends.

Equalization of expenditures has not occurred, and the trends suggest that Indiana is somewhat further away from this goal in 1987 than in the 1970s. The policy question here is whether differences in general fund expenditures per pupil vary because of specific policy decisions or are a mere artifact of contradictory provisions in the school finance formula. Some reasons why the State may not wish to pursue the goal of equal funding are the varying costs in different areas of the state , differing local programs, and differing numbers of academically at-risk students. Most experts acknowledge that at-risk students will require a greater investment of resources to educate them to the same level as students not academically at-risk. The policy question raised by the variation in current general fund expenditures per student is whether explicit policy objectives such as educating at-risk students explain the wide variations. In 1987 one district spent twice as much ($4437) as another ($2106) for its general fund needs. Did this school district have specific needs for spending twice as much as another district or is this difference the result of "history"? There is some evidence that historical decisions about the school finance formula are the primary reasons for these differences in expenditures. Chapter 4 demonstrates that in the case of at-risk students, the level of poverty and per capita income best explain variations in achievement test scores, suggesting that the degree to which a school district is stressed financially by students at-risk can be estimated. Variations in expenditures can and should be based on empirically documented needs and not historical artifact.

Property tax reform of the 1970s was only partially successful in achieving the goals of lowered taxes and more equity in the rates. Tax rates have been lowered although the trend is now toward slowly increasing property taxes. The current (1988) median Total property tax rate for public education is about 94% of the 1974 rate.

But tax rates have not come together. The distribution of property tax rates when tax reform began showed wide variation in rates. By 1988 this variation in rates remained, such that some tax payers were paying a Total school property tax rate of only $1.82 per $100 assessed valuation while others were paying $10.05, more than 5 times greater. General Fund rates currently range from $0.95 to $6.45, a range greater than it was in 1974. Related to this observation is the question of whether assessment practices are uniform across Indiana. One study shows that they are not, and it is widely perceived that assessment practices vary considerably. In order to achieve fairness in the property tax, it is imperative that variation in both the rates and the assessment practices be reduced.

Another policy question affecting the future of Indiana's public schools is the degree to which the property tax will remain a principal source of revenue for public education. Some interests advocate the abandonment of the property tax, but the General Assembly has continued to use it to help finance the schools. In 1987 the median General Fund property tax levy ($779 per student) was 30% of the median general fund expenditures per student ($2553). This proportion has declined slightly from 1979 when the median levy was 34% of expenditures. The General Assembly is faced with a decision of whether to continue raising about one-third of the General Fund revenue from this source or whether alternative tax sources will be used. National comparisons confirm that Indiana, in comparison to the average for all states, now relies less on the property tax to finance public services. In this sense, property tax reform has decreased reliance on this source of revenue. As a consequence of this reduced use of the property tax as a source of revenue, the State has assumed a greater role in funding public education in Indiana. As the pressure to raise additional revenue for public education increases, the search for alternative sources of funding will be renewed.

ENDNOTES

1. Expenditure data for 1987 are estimates provided by the Indiana Department of Education database
2. Because of special circumstances, 3 corporations in 1987 received more than 100% of general fund expenditures from the revenue base. These three districts are Prairie Township, LaPorte County; Union Township Schools, Fulton County; and Thorncreek Township Schools, Whitley County.
3. The Total rate for 1988 includes the Capitol Projects tax rate.

Chapter 3

The School Formula and the Constitution

Introduction

The constitutionality of school finance systems have been challenged in both state and federal courts. The question presented to the courts is whether unequal expenditures per pupil resulting from unequal property tax wealth in different school districts are a violation of constitutional guarantees of equal protection of the law or of state constitutional mandates to provide education. The answers provided by the courts are mixed. Some courts have said that education is a fundamental right, and in those states the school distribution formulas have been held unconstitutional. Other states have said only a rational relationship between the school formula and a legitimate governmental goal is needed, and in those states the formulas have been upheld.

This chapter discusses some of the difficulties courts have with these kinds of cases—that is, how to define equal educational opportunity—and suggests that an Indiana court might find Indiana's school funding formula unconstitutional.

A Review of Case Law

In recent years numerous state systems of financing elementary and secondary education have been challenged in both state and federal courts. In every state, save Hawaii, the system of funding the public schools rests in part on local property taxes. Because local property tax wealth varies, the amounts spent on pupils in different school districts varies, sometimes widely. The question in the federal courts is whether this variation in expenditures is a violation of the federal Constitution's 14th amendment guarantee of equal protection of the law. In the state courts, the question is whether the variation in expenditures may violate the particular state's constitutional guarantee of equal protection or the state's constitutional obligation to provide education.

These cases present difficult issues for the courts, issues which in an ideal world would be handled in the legislative branch of the government. *Serrano v. Priest,*[1] one of the early cases of this kind, is a good illustration. The case was filed in the state court in California. In 1971, the California Supreme Court held that school children and their parents who had less money spent on their education than others had stated a cause of action and remanded the case to the lower court for trial. In 1976, in Serrano II[2] the California Supreme Court upheld the lower court decision that these children had been denied equal protection guaranteed by the California constitution and ordered the legislature to reduce funding disparities between districts to "insignificant" levels, specifically to $100 or less. The California legislature then adopted an intricate bill that took the state a short way toward minimizing expenditure differentials. But Proposition 13 intervened, severely limiting local property taxes for schools and other units of local government, and the legislature took action to bail out these units. Money to schools was allocated as a percentage of the previous year's budget—a formula which seems wholly inconsistent with Serrano. Another distribution plan has now been adopted putting revenue limits on high spending schools and giving state aid to low spending ones, and it too was challenged in the California courts. Serrano III[3] in 1986, upheld the California school finance formula, the court saying that all that was required was that the legislature do all in its power to reduce funding disparities.

Shortly after the first Serrano case, a case was decided in the federal courts which had a profound impact on subsequent litigation of this kind. The Supreme Court of the United States in *Rodriguez v. The San Antonio Independent School District*[4] held that wide disparities in per pupil expenditures in different school districts in Texas, based on wide disparities in local property tax wealth, were not a violation of the federal constitution's Fourteenth Amendment guarantee of equal protection. Education, said the court, is not a "fundamental" right, nor do school children who reside in property-poor districts constitute a suspect classification. Therefore, all Texas needed to show was that its school funding scheme bore some rational relationship to a legitimate government goal. The court said that allowing local schools to decide the level of expenditures and to impose the necessary property taxes to do so furthers the goal of local control of the schools.

If education had been a "fundamental" right, Texas would have had to show that the State had a "compelling interest" not only in organizing its school finance system as it did but also that a no less burdensome method of funding the schools existed. The State of Texas probably could not have demonstrated the latter. Fundamental rights, said the court, are those which are explicitly guaranteed by the federal constitution, such as the right to vote, the right to free speech, or the right to privacy. This characterization of rights as "fundamental" or "not fundamental" is an important distinction, because numerous cases were then filed in state courts alleging denial of state constitutional guarantees of equal protection. It was easier for plaintiffs to show that education was a fundamental right in the states because most state constitutions explicitly address a state's obligation to provide education. Figure 3.1 shows the words used in the state constitutional provisions relating to education.

The majority decision in *Rodriguez* has been criticized by some scholars. One flaw may be that the court gave too great an importance to the rather narrow conception of local control. The goal of school distribution formulas like that in Texas is to give schools the option of enriching the school program with local taxes.

> "States did not set out to maximize local policy control and implement their plans by giving each district control over purse strings. Indeed, local policy control is a marginal hindsight justification, adopted by the courts..."[5]

Local control was probably a by-product, not a major goal, of Texas' school distribution formula nor of the many other states which use similar formulas.

The *Rodriguez* case was indeed followed by numerous similar suits filed in state courts seeking to have similar school distribution formulas declared violative of state constitutional guarantees of equal protection. Some were successful; state courts in California, Wyoming, West Virginia, Washington, Connecticut[6] and most recently, a lower court in Texas[7], have all held that education is a fundamental right and disparities in funding are a violation of that state's guarantee of equal protection.

Other state court cases have examined the state's method of funding its schools and found that it does not conform with the state's constitutional obligation to provide education.[8]

A Case Study: The State of New Jersey

Perhaps the most interesting and long running of these cases is in New Jersey and serves as another illustration of the difficulties the courts have in dealing with these cases.

In 1970, a suit was filed in New Jersey[9] arguing that New Jersey's constitution requires that the state provide a "thorough and efficient system of free public schools for the instruction of all the children in this State between the ages of five and eighteen years." The court was convinced that the clause meant that each child must be afforded an equal educational opportunity and that New Jersey's school finance formula did not do so. One month after this decision, the court said the legislature must act to cure the financing defect by December 31, 1974.[10] A new governor proposed changes, but the legislature did not act, so the court ordered oral argument on the question of the relief to be granted for the 1975 school year.[11] In May, 1975 the court[12] gave the legislature more time to work out a solution, and the state legislature finally adopted a new distribution formula on September 29, 1975. The court said the new formula, if fully funded, would be constitutional,[13] but the legislature was unable to agree on a new tax bill to fund the formula, so the court shut down the New Jersey schools.[14] That action motivated enough legislators to vote for an income tax, and the order closing the schools was dissolved.[15] So six years and seven law

Figure 3.1
Selected Words Appearing Across State Constitutional Mandates Concerning Education

	Thorough (System)	Efficient (System)	General (System)	Uniform (System)	Suitable (Means)	Adequate or Sufficient (Educ.)	High Quality (Educ.)
Arizona			x	x			
Arkansas		x	x		x		
California					x		
Colorado	x			x			
Delaware		x	x				
Florida				x		x	
Georgia						x	
Idaho	x		x	x			
Illinios		x					x
Indiana			x	x	x		
Iowa					x		
Kentucky		x					
Maine					x		
Maryland	x	x					
Minnisota	x	x	x	x			
Montana							x
Nevada					x		
New Jersey	x	x					
New Mexico				x		x	
North Carolina			x	x			
North Dakota				x			
Ohio	x	x					
Oregon			x	x			
Pennsylvania	x	x					
South Dakota			x	x	x		
Texas		x			x		
Utah				x			
Virginia							x
Wahington			x	x			
West Virginia	x	x					
Wisconsin				x			
Wyoming	x	x		x	x	x	

Source: McCarthy and Deignan, 1982, page 127.

suits later, action was taken in New Jersey. The issue is still not settled in New Jersey. In August, 1988, an administrative judge declared the formula still resulted in unacceptable disparities in expenditures and transferred it to the Commissioner of Education to decide whether it provides the requisite educational opportunity. Professor Richard Lehne in *The Quest for Justice*, says that *Robinson* had few positive impacts and a number of negative impacts. He concludes that in the New Jersey case, the court itself did not settle an issue but forced other branches of government to move the issue higher up on their political agendas.

Precedents in Other States

In 12 other states the state's highest court has *upheld* the constitutionality of that state's school funding program.[16]

In each case where the court said that every child is entitled to an equal educational opportunity, the first issue it dealt with was how equal educational opportunity was to be measured. Was the measure *equal inputs*—such as, equal expenditures per child and what those expenditures buy smaller class size, higher teacher salaries, books, facilities, etc)? Or was the measure equal *outcomes*—standardized test scores, graduation rates, percent of students seeking post secondary education, and employability? Input standards are easiest for courts to deal with. It is not difficult to compare dollars spent per pupil or class size or teacher salaries in different school districts, but inputs alone may not be relevant. Equal inputs may not necessarily produce equal outcomes. Expenditure differences in different school districts may be attributed to numerous factors, for example, different wage rates, different costs of educational resources and facilities, the supply of talented teachers, demographic variables, age cohorts of the school population, or the number of handicapped or disadvantaged children. The more difficult question is what is the relationship between inputs and outcomes? Because this is a difficult question, some courts have not addressed this question. They have said simply that higher—spending school districts can purchase services and programs that lower—spending districts cannot; therefore, the legislature must reduce spending disparities. A very recent Texas lower court[17] held that education was a fundamental right and disparities in expenditures per pupil violate both Texas' guarantee of equal protection and the constitutional mandate to provide an efficient system of free public schools. The court said,

> "It has been maintained by the state with evidence and argument that there is not a direct relation between education expenditures and learning by students... This court, however, does not sit to resolve disputes over educational theory but to enforce our constitution. If one district has more access to funds than another district, the wealthier one will have the best ability to fulfill the needs of its students. The question of discrimination in educational quality must be deemed to be an objective one that looks to what the state provides its children and their school districts, not what the students or the districts are able to do with

what they receive."

And there are those who would argue that for a court to require *proof* that unequal inputs lead to unequal results is to fly in the face of common sense. The whole school financing system is built on the premise that dollars can and do make a difference.[18]

But if the courts seek evidence of a positive relationship between inputs and outcomes, such evidence exists. Chapter 4 will demonstrate a strong statistical relationship between inputs and performance on achievement tests (SAT scores) among the states. This analysis provides empirical support at the state level for the assertion that "unequal inputs lead to unequal results". For the argument to be supported *within* a particular state, a statistical analysis relating inputs to outcomes must be undertaken for school districts. In the case of Indiana, this analysis now becomes possible as achievement test data at the district level is made available.

Constitutional Arguments About Indiana's Formula

Could the constitutionality of Indiana's school distribution formula be successfully challenged today? Wide variations in expenditures and in local tax rates continue to exist in Indiana (see Appendix B and E), in spite of new provisions in the distribution formula designed to bring expenditures closer together. As noted in Chapter 2, variations in expenditures per pupil are greater today than they were in 1977.

Furthermore, in terms of fairness to the taxpayer, one goal of a school distribution formula ought to be that equal local tax effort should result in equal dollars per pupil to spend. Indeed, this was a goal of the foundation type formula in use in Indiana until 1973, although the foundation was always too low to achieve the goal (see Chapter 1).

But Indiana is currently moving away from this goal. Ideally, schools with similar general fund expenditures should have similar general fund tax rates. Figure 3.2 shows this ideal relationship. Schools would be clustered around a hypothetical line moving from the lower left corner of the figure (low expenditures, low tax rates) to the upper right of the figure (high expenditures, high general fund tax rates). But in fact, that is not the case in Indiana. Figure 3.3 shows the actual picture in Indiana in 1987. Schools with the highest tax rates, those on the right side of the figure, are not the highest spenders and those at the top of the figure do not have the highest tax rates. Statistically speaking, one finds virtually no relationship in Figure 3.3 between tax rates and expenditures.

Figure 3.4 shows the correlations between expenditures and tax rates for the years from 1980 to 1987. The relationship has deteriorated since 1980. The Indiana school finance system is less likely now to produce equal dollars to spend for equal tax rates than it was in 1980.

Figure 3.2

Ideal Relationship Between Tax Rates and Expenditures

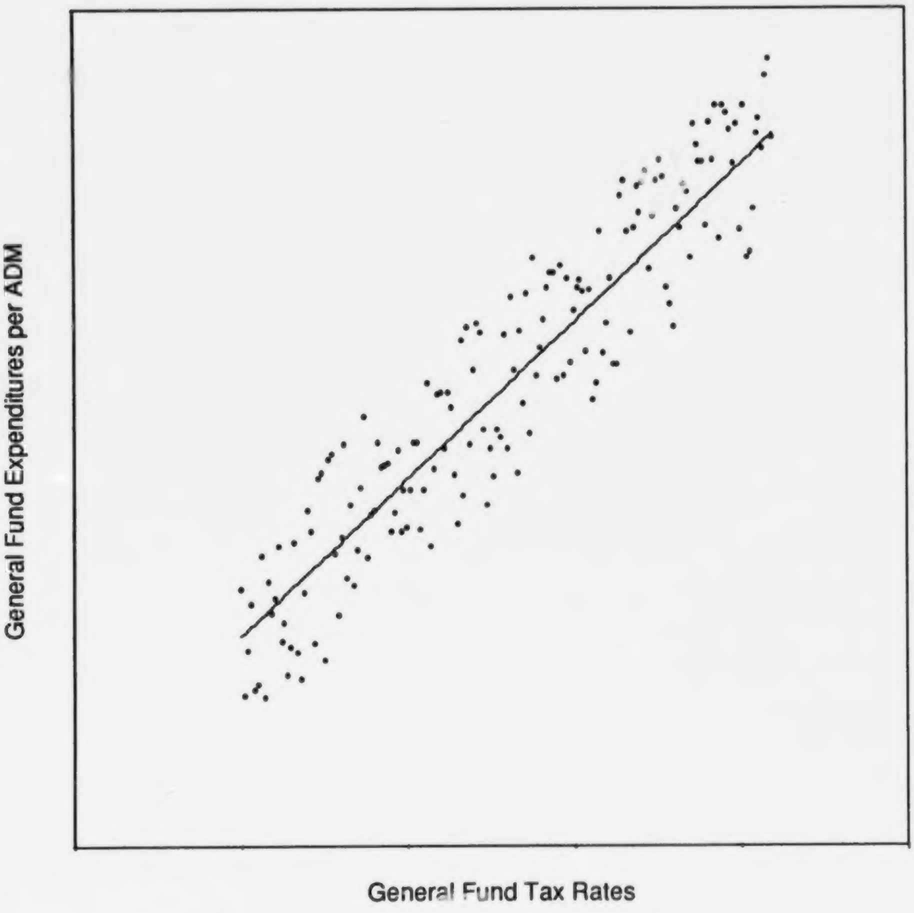
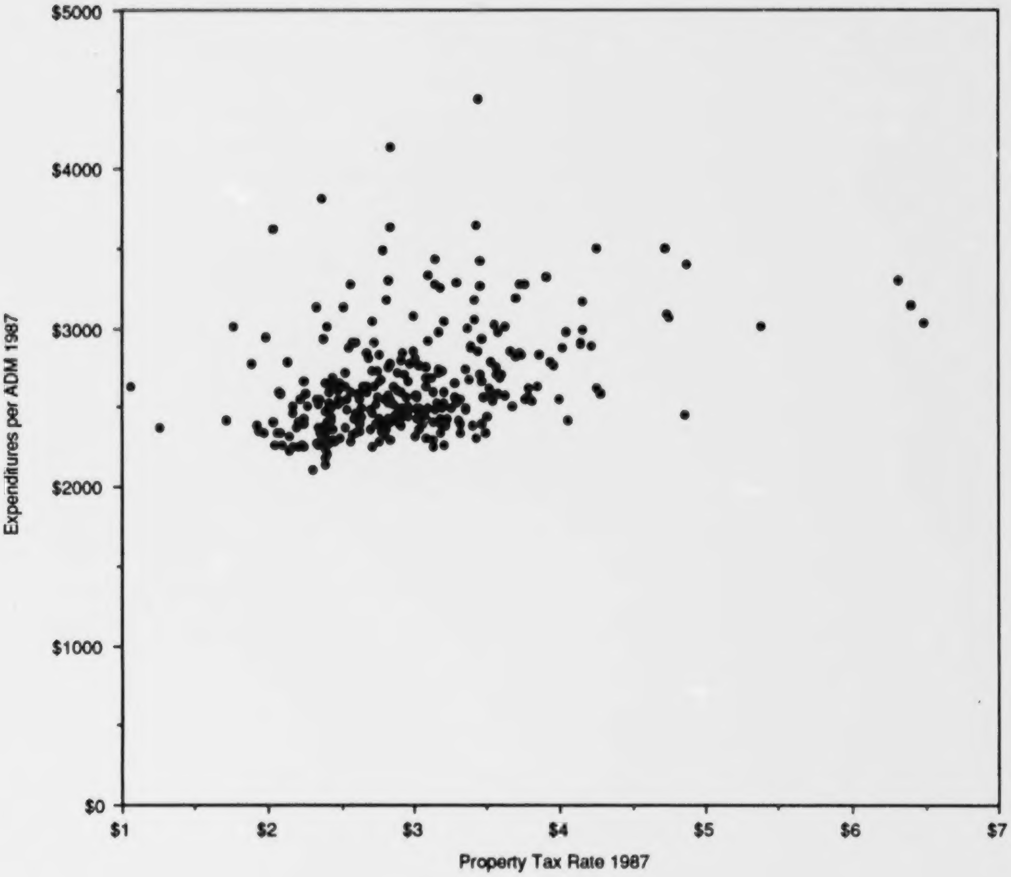


Figure 3.3

Relationship Between General Fund Property Tax Rates and General Fund Expenditures per ADM, 1987



Source: Indiana Department of Education,databank

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Several different arguments might be made that Indiana's school finance system is unconstitutional:

1) If education is a fundamental right under the Indiana constitution, the variations in expenditures constitute a constitutional violation because the state has no compelling reason to maintain the formula in its present form.
2) Even if education is not a fundamental right, the variations in expenditures constitute a constitutional violation because local control is not a governmental goal served by the distribution formula.
3) Even if education is not a fundamental right the variations in expenditures constitute a violation of the federal constitutional guarantee of equal protection.

Is education a fundamental right in Indiana? One can make a strong argument that a court would so find. In *Rodriguez* the court said that a right explicitly or implicitly guaranteed by the constitution is "fundamental." Several state courts have also concluded this, because education is specifically mentioned in their state constitutions. In 1976 the Indiana Supreme Court specifically adopted the implicit-explicit test of fundamentality in considering whether the right to bring an action for common law negligence was a fundamental right. In holding that it was not, the Indiana court said, "Fundamental rights are those which have their origin in the express terms of the constitution or which are necessarily to be implied from those terms."[19] If it is to be consistent, the Indiana court would necessarily hold that education is a fundamental right, since Article 8 Section 1 of the Indiana constitution specifically requires the State to provide for a general and uniform system of schools free and open to all. If the court so held, it would almost surely say that the State did not have a compelling interest in distributing funds to schools in the manner in which it now does. To date, no state in which a high court has said education is a fundamental right has been able to show that it has a compelling interest in its present method of funding its schools.

If the Indiana court were to say that education is not a fundamental right and the State had only to show that there is a rational relationship between its school funding method and a legitimate governmental goal, one could still argue that the financing method violates the state constitution. In *Rodriguez* and in the other state cases where only a showing of a rational relationship to a legitimate governmental goal was required, the governmental goal served was local control of the schools. Local control is surely not a goal of Indiana's school financing plan today. As noted in Chapter 1, the state legislature tells each school corporation, each year, the total number of property tax dollars and state distributed dollars it may receive and spend. To the extent that expenditure patterns have changed since 1973, it has been because the State Legislature has mandated the change, not because local school boards adopted the change.

Figure 3.4

Statistical Relationship (Correlation) between General Fund Property Tax Rates and General Fund Expenditures per ADM, 1977-1987

Year	Coefficient of Determination R^2
1987	15%
1986	16
1985	19
1984	21
1983	19
1982	20
1981	21
1980	21

Note: If the Coefficient equals 100%, there is a perfect linear relationship between tax rates and expenditures. If the coefficient equals 0.00, no relationship exists between tax rates and expenditures. Values between 0.00 and 100% show the degree of relationship.

It was widely assumed following the *Rodriguez* decision that school finance systems would not violate the federal constitution. The court said that education is not a fundamental federal right and therefore local control of schools is sufficient justification for a financing system which seems discriminatory on its face. But the *Rodriguez* decision was modified in 1986 in the case of *Papasan v. Allain.*[20] In *Papasan* the court said that *Rodriguez* did not validate *all* funding variations resulting from a state's school finance scheme. The expenditure variations will be constitutional only if they are rationally related to a legitimate state interest. In *Rodriguez* that legitimate state interest was local control of school expenditures. Clearly the interest in Indiana is not local control. In Indiana differences in expenditures among school corporations are attributable almost entirely to decisions made by the State, not the local school corporations. The question will be "Do these differences in expenditures serve some other legitimate State purpose?"

Some Concluding Observations

Whether or not Indiana's school distribution formula would withstand a court challenge is uncertain. Expenditure differentials do exist. Whether these differences constitute a violation of the state's equal protection guarantee probably will depend on the type of proof the court would require of the relationship between expenditures and outcomes. As noted above, some courts require none. Unequal expenditures, meaning unequal inputs, result in unequal outcomes and are therefore a violation of equal protection. If statistical proof of this relationship is required, some evidence exists.

The question also depends on whether the Indiana court views education as a fundamental right. If it does, and the Indiana court has given some indication that it would so hold, the school finance system would probably fail, as it has in several other states where the court has so held. Surely the state has no compelling interest in maintaining the existing system of financing schools. But even if education is not a fundamental right, the argument that it is constitutional because it furthers the goal of local control of the schools is not a viable one in Indiana.

ENDNOTES

1. 5 Cal 3d 584, 487 P. 2d 1241 (1971).
2. 18 Cal 3d 728, 557 P. 2d 929 (1976).
3. 226 Cal Repr. 584 (1986).
4. 411 U.S. 1, 93 S.Ct. 1278 (1973).
5. 60 Tulane Law Review 1281 (1986).
6. California, *Serrano v. Priest*, 487 P. 2d 1241, (Serrano I, 1971), 557 P. 22d 929 (Serrano II, 1976) cert. denied, 432 U.S. 907 (1977), 226 Cal Reptr. 584 (Serrano III, 1986).

   Connecticut, *Horton v. Meskill*, 376 A. 2d 359 (1976).

   Wyoming, *Washakie County School District No. One v. Herschler*, 606 P. 2d 310, cert. denied, U.S. 449 U.S. 824, 101 S. Ct. 86 (1980).

   Washington, *Seattle School District No. 1 of King County v. Washington*, 585 P. 2d 71 (1978).

   West Virginia, *Pauley v. Kelly*, 255 S.E. 2d 859 (1979).
7. *Edgewood Independent School District v. Kirby*, District Court, Travis County, Texas (1987).
8. Arkansas, *Dupree v. Alma School District*, 651 S.W. 2d 90 (1983).
9. *Robinson v.* Cahill, 62 NJ 473, 303 A. 2d 273 (1973), (Robinson I).
10. *Robinson II*, 63 NJ 196, 306 A. 2d 5 (1973).
11. *Robinson III*, 67 NJ 35, 355 A. 2d 6 (1975).
12. *Robinson IV*, 67 NJ 333, 339 A. 2d 193 (1975).
13. *Robinson V*, 69 NJ 449, 355 A. 2d 129 (1976).
14. *Robinson VI*, 70 NJ 155, 358 A. 2d 475 (1976).
15. *Robinson VII*, 70 NJ 464, 360 A. 2d 400 (1976).
16. Arizona, *Shofstall v. Hollins*, 515 P. 2d 590 (1973).

Colorado, *Lujan v. Colorado State Board of Education*, 649 P. 2d 1005 (1982).

Georgia, *Thomas v. Stewart* (Sup. Ct. of Polk City), *rev'd sub. nom. Mc Daniel v. Thomas*, 285 S.E. 2d 156 (1981).

Idaho, *Thompson v. Engleking*, 537 P. 2d 635 (1975).

Maryland, *Hornbeck v. Somerset County Board of Education*, 459 A. 2d 758 (1983).

Michigan, *Milliken v. Green*, 203 N.W. 2d 457 (1972), 212 N.W. 2d 711 (1973).

Montana, *Woodall v. Straub*, 520 P. 2d 776, *cert. denied* 419 U.S. 845 (1974).

New York, *Board of Education, Levittown v. Nyquist*, 439 N.E. 2d 359 (1982).

Ohio, *Board of Education of the City School District of Cincinnati v. Walter*, 390 N.E. 2d 812 (1979) *cert. denied* 444 U.S. 1015 (1980).

Oklahoma, *Fair School of Finance Council of Oklahoma v. Oklahoma*, 746 P. 2d 1135 (1987).

Oregon, *Olsen v. State*, 554 P. 2d 139 (1976).

Pennsylvania, *Dansen v. Casey*, 399 A. 2d 360 (1979).

17. *Supra.*, note 7.
18. 60 Tulane Law Review 1269.
19. *Sidle v. Majors*, 341 N.E. 2d 763 at 766 (1976).
20. 478 U.S. 265, 106 S. Ct. 2932 (1986).

Chapter 4

Comparing Indiana to Other States: How Good Are Our Schools?

Introduction

How good are Indiana's public schools? Are they improving or declining in quality? These are the basic questions most people concerned about the future of the Indiana's public education system ask. This chapter provides answers to these questions by comparing Indiana's public schools to other state systems. Recognizing that considerable variation exists in the quality of education *within* Indiana, it seeks to paint a picture, using only broad brush strokes, of education performance at the state level. After reviewing the condition of Indiana schools in a national context, the ranking of the State and trends in rankings are examined. Two broad areas of education are evaluated—the performance or output of the schools, as reflected by achievement test scores and graduation rates, and the resources or inputs (expenditures, class size, teacher salaries) put into education. The relationships between resources and performance among the states is examined. Finally, the level of funding required to keep up with national trends and raise the State to the national average is explored.

A Review of Past Findings

The 1984 the report *Financing Indiana's Public Schools: An Analysis of the Past and Recommendations for the Future* observed that the education reform movement in Indiana had 2 principal policy objectives: (1) to improve the quality of public education, and (2) to support economic redevelopment through an improved public education system (Lehnen and Johnson, p. 62). It appears that these two objectives remain the dominant concerns of the Indiana General Assembly, even though the past 5 years have produced many education reform initiatives, including the Prime Time, the A+ Program, increased high school graduation standards, and a lengthened school year. Each of these reforms is directed toward improving the education product and making Indiana more economically competitive.

Financing Indiana's Public Schools reviewed how Indiana's public education system compared to other states in achieving these goals. The 1984 report asked, "Is Indiana doing as well or better than other states in educating its young people?" It reached 3 conclusions: (1) that Indiana's education system was *under–funded* in comparison with other states; (2) that the educational performance of Indiana's schools was *below average* in comparison to other states; and (3) that Indiana's schools were *relatively efficient* in that they produced the level of education performance expected from the resources they had to work with (Lehnen and Johnson, p. 63). Have the education reforms of the past 5 years changed this assessment of Indiana's schools?

The 1984 report based its conclusions on 2 classes of education indicators, measures of education performance (outputs) and measures of education resources (inputs). On most performance (output) measures, Indiana ranked in the *bottom half* of the states (for example, 17th of 22 SAT states) with the exception of the graduation rate (21st of 51 states). On education resources Indiana ranked in the *bottom one-third* (below 34th) on all measures, including Number of Pupils per Teacher (class size) and Expenditures per Pupil (expenditures). In sum, Indiana's public schools in comparison to other states were in the bottom half of the states on SAT scores and in the bottom one-third of the states on resources committed to education. The "silver lining" in this rather dark cloud was that Indiana's average SAT scores were of similar levels to other states having equivalent levels of expenditures and average class sizes; hence, one could argue that its schools were "relatively efficient" in producing equivalent value for the resources committed to public education.

This report has access to information on education performance not available in 1984. Six indicators of education performance will be discussed below and evaluated as measures of education performance.

Improvements in Education Indicators

The findings comparing Indiana to other states reported in *Financing Indiana's Public Schools* were based primarily on data released by United States Secretary of Education Terrel Bell in the January, 1984, report "State Education Statistics," commonly referred to as the "wall chart" because of its large 2 x 3 foot poster-type format. The wall chart data was supplemented by additional indicators reported in the *Digest of Education Statistics*, but the total amount and quality of information about the education performance of the states was limited at that time.

As of 1988, 4 years later, the U.S. Department of Education had released a total of 5 wall charts, and the 1988 version of the wall chart was substantially expanded and improved over the original 1984 report (see Figure 4.1). The wall chart now contains not only improved education measures but also a greater variety of indicators grouped under 4 headings: student performance, resource inputs, state reforms, and population characteristics (see Figure 4.1). Today one can better answer the question asked in 1984, "How well does Indiana's education system compare to other state systems?"

Figure 4.1

Summary of Wall Chart Indicators, 1984-88

Indicator	Wall Chart Release Data Feb 1984	Jan 985	Feb 1986	Feb 987	Feb 1988	Supp++ 988
Performance Outcome Measures:						
Test Scores(SAT & ACT)	72,82	82,84	82,85	82,86	82,87	86,87
Percent taking test	72,82	82,84	82,85	82,86	82,87	86
Graduation rate *	72,82	82,83		82,85	82,86	85,86
% change at test scores	82-72	84-82	85-82	86-82	87-82	86,87
President's Challenge test scores		85,90	86,90	90	90	90
President's Challenge graduation rate				90	90	90
Resource Input Measures:						
Pupil/teacher ratio	72,82	82,83	82,85	82,86	82,87	86,87
Average teacher salary	72,82	81,83	82,85	82,86	82,87	86,87
Fed.funds as % of total	72,82	82,83	82,84	82,85	82,87	85,86
State competency program*	X	X	X			
Current expenditures per pupil	72,82	82,83	82,84	82,85	82,86	85,86
Expenditures as percent of per capita income	72,82	82,83	82,84	82,85	82,86	85,86
Performance based teacher incentives			X	X	X	X
Pupil/all staff ratio		82,83	82,85	82,86	82,87	86,87
State provides/finances in-service teacher training				85		
New teacher required certification exam		X	X	X		
Minimum competency testing for grade-level promotions				X	X	
Minimum competency testing for graduation				X	X	
State intervention in academically bankrupt districts				X	X	
Alternative teacher certification offered				X	X	
Expenditures for classroom teachers as % of total						82,86
Population Characteristics:						
Per Capita Income	72,82	83	84	85	86	
% Children 5-17 Yrs. Living in Poverty	70,80	80	80	80	80	
Median years of education for adults	70,80	80				
Minority % of enrollment	72,81	81	81	85	87	
Handicapped % of enrollment	82	84	85	86	87	

Notes:

* Graduation rates reported for 1987 and later are adjusted for migration and unclassified students.

** Minimum competency testing for promotion and graduation are combined into one indicator in the 1988 report but are reported separately in the 1987 report. This indicator replaces a competency indicator reported in 1984-86.

X= reported as a categorical indicator (yes, no) in the year noted.

Another significant change since 1984—a growing body of research analyzing education indicators and examining issues associated with comparing state education systems—facilitates comparisons among the states. Included in this body of research are analyses by Ginsburg and others (1988), Lehnen (1988a; 1988b), Page and Fiefe (1985), Powell and Steelman (1984; 1987), and Wainer (1984; 1986). This body of research identifies the major problems in using these education indicators and proposes solutions for their use.

One problem addressed by this research is the use of SAT and ACT average test scores to compare states. Most analysts acknowledge that achievement test scores are a suitable measure of public school system performance for large aggregates of test takers, such as all high school test takers in a particular state, but most critics also stress the need to use additional measures of performance beyond SAT or ACT scores to compare states (Ginsburg and others, 1987; Wainer, 1984,1986). This strategy of using *multiple* education measures rather than a single one to assess a state's public school system is the one adopted for this report. In other words, the *pattern* established by a series of indicators, not a single one, will be used to assess the public educational system performance.

Another problem specifically related to the use of SAT and ACT scores, principle sources of information about high school student performance, is the self-selection bias resulting from small proportions of a state's college-bound high school students taking the test. It is generally recognized that a small proportion of test-takers produces an average test score for the state atypical of the college-bound high school population in that state. Statistical analyses suggest that achievement test averages are inflated whenever a small percent of students take the test because they are often the most academically gifted ones.

To remedy this problem the wall charts report either SAT or ACT scores, but not both achievement tests, for states which have a proportion taking the test exceeding about 30% of eligible students. As a result, there are 22 states, including Indiana, reporting SAT scores and 28 states reporting ACT scores. The District of Columbia is included as an SAT "state" and the State of Washington is excluded because it mandates its own state achievement test.

The practice of reporting either SAT or ACT scores, depending on the proportion taking the test, effectively reduces the self-selection bias but creates another problem—the inability to compare all 50 states on a single achievement test "yardstick". Recent research by Lehnen (1988a; 1988b) and Wainer (1984; 1986) has yielded alternative methods for transforming aggregate ACT scores into SAT estimates to permit comparisons among the 50 states. These two achievement test yardsticks are used below and are referred to as the "Adjusted SAT" proposed by Lehnen and the "Wainer SAT" developed by Wainer. The Adjusted SAT adjusts the 28 ACT scores for different means and variances and also for an estimated difference in education performance between the 22 SAT and 28 ACT states. Lehnen (1988a; 1988b) estimates that the 28 ACT states would score between 23 and 38 points lower on the SAT, and this difference is also accounted by the Adjusted SAT scores. Wainer proposes the formula

$$\text{Wainer SAT} = 110 + 40(\text{ACT Score})$$

for transforming aggregate ACT scores into SAT score equivalents (Wainer, 1984; 1986).

The original SAT scores for the 22 states and a "migration-adjusted" graduation rate, both reported in the 1988 wall chart, are used below in addition to the Adjusted SAT and Wainer SAT measures to compare Indiana to the other states. The original SAT indicator is the same one used in the 1984 report. The graduation rate measure is improved over the one used in the 1984 wall chart, because it adjusts for out-migration from each state, a factor that depresses the graduation rate.

The other 2 indicators used below to compare state education systems are based on the Armed Forces Qualifying Test (AFQT) results reported by the Department of Defense (DOD, 1988). The AFQT is an aptitude test administered by the armed forces to measure basic skills, such as reading, writing, and arithmetic considered necessary for performing tasks required for service in the armed forces. The first measure based on AFQT results is the percent of all applicants who are disqualified for reasons of aptitude (% Disqualified for Aptitude). The second AFQT-based indicator is the average percentile score of those taking the test and contracting to enter the armed services, called "Non-prior Service (NPS) Assessions".

These 2 AFQT-based indicators together provide information on how well Indiana's non-college-bound high school students compare on a standardized test, whereas the SAT-based measures compare another population of students, mostly college-bound students. The AFQT and SAT indicators together give a more comprehensive picture of the education performance of all Indiana high school students in comparison to other states.

In summary, the 6 indicators that are used to compare the performance of Indiana's public school system to that in other states are as follows:

Performance Indicator	Number of States
Adjusted SAT, 1987	50
Wainer SAT, 1987	50
Wall Chart SAT, 1987	22
Migration Adjusted Graduation Rate, 1987	51
% Aptitudinally Disqualified on AFQT, 1987	51
Average Percentile Score on AFQT, 1987 for NPS Assessions	51

Comparing the States on Education Performance

The 6 performance education indicators described above provide differing views of how well Indiana's schools compare to other states. Since these 6 indicators compare between 22 to 51 states, the percentile equivalent of Indiana's ranking will be used as a common standard for comparison. This number is the percentage of states with performance levels equal or below Indiana's. A percentile score below 50 means that Indiana would fall in the bottom half of the states. A percentile score of 75 means that Indiana is equal or better than 75% of the states.

The 6 indicators of education performance, reported in Table 4.2, show that Indiana ranks in the bottom half of the states on *all* 6 indicators. With the exception of the Wall Chart SAT (which ranks Indiana 18th among 22 states), the remaining 5 indicators place Indiana between the 37th and 45th percentile among the states, which is below the median (50th percentile). These 5 indicators are relatively consistent in placing Indiana among the states, and recent research by Lehnen (1988a; 1988b) suggests that the Wall Chart SAT, which limits its comparisons to 22 states, tends to depress Indiana's position relative to other states. If this difference is not adjusted for, Indiana would rank 40th of the 50 states in the "unadjusted" SAT. Nevertheless, no performance indicator places Indiana's schools in the top half (50th percentile or higher) of the states.

One may understand the relative position of Indiana among the states by examining 2 of the performance indicators, the Adjusted SAT and the Wainer SAT, for 1972 and 1987. Indiana ranked 28th among 50 states in 1972 but had dropped to 30th by 1987. This placed Indiana in the middle one-third of the states and slightly below average. Figures 4.3 and 4.4 show that Indiana tends to do relatively well on SAT scores in comparison to most southern, non-industrialized states, and relatively well among the 5 Great Lakes states, but neither group of states are education leaders. In 1987, for example, Indiana was scored better than all southern states except Florida, Texas, and Virginia, and also ranked ahead of non-southern states such as Nevada, Idaho, Illinois, Utah, Michigan, North Dakota, Alaska, and New Mexico. Among the Great Lakes states, Indiana was substantially behind Wisconsin and close behind Ohio.

If one considers one of the principal policy objectives of the General Assembly—to promote economic development—the comparisons in Figure 4.3 and 4.4 suggest that Indiana is well behind most of the high growth states of the East and Far West, such as Massachusetts and California, on education performance. Among the southern states it ranks behind "sun belt" growth states as Florida and Texas. Thus, Indiana's schools are not matching the performance of those in the high economic growth states on the coasts or in the sun belt.[Figures 4.3 and 4.4 here]

Figure 4.2

Six Measures of Education Performance (Outputs)

Indicator	Score	Rank	Percentile*
Adjusted SAT, 1987	874	30th of 50	42
Wainer SAT, 1987	874	30th of 50	42
Wall Chart SAT, 1987	874	18th of 22	23
Graduation Rate, 1987	71.7%	30th of 51	43
Percent Disqualified on AFQT, 1987	3.4%	33.5th of 51	37
Average Percentile on AFQT, 1987	60.0	29th of 51	45

*Percentile = the percent of states with scores equal to or less than Indiana

Changes in Performance

The previous section has demonstrated how Indiana's public schools compare to other states based on the most current and reliable data. A question of related interest is to determine trends in education performance—that is, to ask whether Indiana's schools are showing an improvement or a decline in performance? Changes in the 6 indicators of performance reported in Figure 4.2 are summarized in Figure 4.5. The time periods for reporting change are 15 years for the 3 SAT-based indicators and 4 to 5 years for two other measures. All 5 measures (one has no data) show a *decline* in performance scores over the various time periods compared. The decline in percentile scores is between 4 and 8 percent on these 5 measures. This evidence suggests that Indiana's school system is falling behind in academic performance in comparison to other state systems.

One can gain a better understanding of the degree of change in performance by examining the Adjusted SAT Scores between 1972 and 1987. Figure 4.6 shows what happened to state SAT Scores during this 15 year period. Only 4 states experienced an *increase* in scores—the District of Columbia, Georgia, Mississippi, and South Carolina. The remaining 46 state Adjusted SAT scores dropped from as little as 0.1 point (Kentucky) to as much as 79 points (Iowa). Indiana lost 32 points during these 15 years. In sum, most state test scores declined, but some states declined more than others. The question becomes whether the relative positions (rank) of the states remained the same.

Figures 4.7 and 4.8 show that Indiana, dropping 2 positions from 28th in 1972 to 30th in 1987, was one of the states declining in rank. The states showing the biggest drop in rank are New York (13 ranks), and Florida, Iowa, Montana, and West Virginia, each dropping 10 ranks. Even though these states had the

Figure 4.3
Rankings on Adjusted SAT Scores, 1987

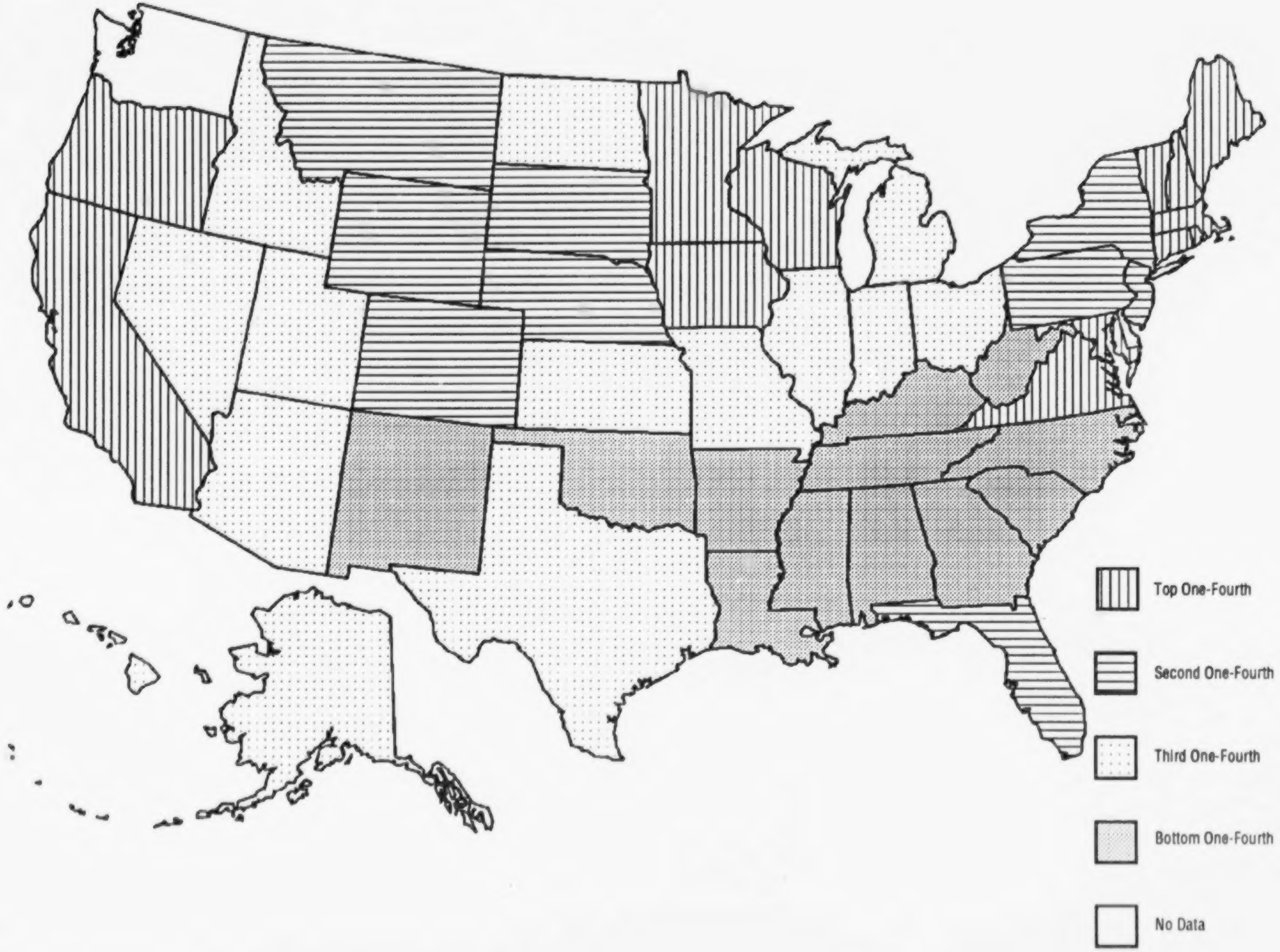

Top One-Fourth
Second One-Fourth
Third One-Fourth
Bottom One-Fourth
No Data

Figure 4.4

Adjusted SAT and Wainer Estimated Scores, 1972 and 1987 (Ordered by Adjusted SAT Score)

	1972 Scores					1987 Scores			
	Adjusted Score	Rank	Wainer Score	Rank		Adjusted Score	Rank	Wainer Score	Rank
Iowa	984.8	1.0	990.0	1.0	New Hampshire	938.0	1.0	938.0	1.0
New Hampshire	972.0	2.0	972.0	2.0	Oregon	928.0	2.0	928.0	2.0
Minnesota	962.1	3.0	966.0	3.0	Maryland	914.0	3.5	914.0	6.5
California	957.0	4.0	957.0	4.0	Vermont	914.0	3.5	914.0	6.5
New York	955.0	5.0	955.0	5.0	Connecticut	912.0	5.0	912.0	8.0
Montana	950.7	6.0	954.0	6.0	Delaware	910.0	6.0	910.0	9.0
Connecticut	945.0	7.0	945.0	7.0	Massachusetts	909.0	7.0	909.0	10.0
Delaware	943.0	8.0	943.0	8.0	Wisconsin	908.4	8.0	926.0	3.0
Florida	941.0	9.0	941.0	9.0	Virginia	907.0	9.0	907.0	11.0
Oregon	938.0	10.0	938.0	10.0	California	906.0	10.0	906.0	12.0
Maryland	936.0	11.0	936.0	12.0	Iowa	905.5	11.0	922.0	4.0
Wisconsin	935.6	12.0	938.0	11.0	Minnesota	902.7	12.0	918.0	5.0
Vermont	935.0	13.0	935.0	13.0	Maine	899.0	13.0	899.0	17.0
Massachusetts	933.0	14.0	933.0	17.0	Rhode Island	898.0	14.0	898.0	18.0
Nebraska	931.8	16.0	934.0	15.0	Colorado	894.1	16.0	906.0	14.0
South Dakota	931.8	16.0	934.0	15.0	Montana	894.1	16.0	906.0	14.0
Wyoming	931.8	16.0	934.0	15.0	Wyoming	894.1	16.0	906.0	14.0
Maine	931.0	18.0	931.0	18.0	New York	894.0	18.0	894.0	19.0
Rhode Island	927.0	19.0	927.0	19.0	Florida	893.0	19.0	893.0	21.0
Pennsylvania	926.0	20.0	926.0	20.0	New Jersey	892.0	20.0	892.0	22.0
Hawaii	921.0	21.5	921.0	21.5	Nebraska	891.2	21.0	902.0	16.0
Texas	921.0	21.5	921.0	21.5	Pennsylvania	891.0	22.0	891.0	23.0
Virginia	919.0	23.0	919.0	23.0	South Dakota	885.5	23.0	894.0	20.0
New Jersey	916.0	24.0	916.0	24.0	Hawaii	881.0	24.0	881.0	27.0
Missouri	912.8	25.0	914.0	25.0	Arizona	876.9	26.0	882.0	25.0
Kansas	909.0	26.5	910.0	26.5	Kansas	876.9	26.0	882.0	25.0
Ohio	909.0	26.5	910.0	26.5	Ohio	876.9	26.0	882.0	25.0
INDIANA	**906.0**	**28.0**	**906.0**	**28.0**	Texas	875.0	28.0	875.0	29.0
Colorado	905.2	29.5	906.0	29.5	Missouri	874.1	29.0	878.0	28.0
Idaho	905.2	29.5	906.0	29.5	**INDIANA**	**874.0**	**30.0**	**874.0**	**30.0**
Illinois	901.5	31.0	902.0	31.0	Nevada	871.2	31.0	874.0	31.0
Utah	897.7	32.0	898.0	32.0	Idaho	868.3	32.0	870.0	32.0
Alaska	893.9	33.5	894.0	33.5	Illinois	865.5	33.5	866.0	33.5
North Dakota	893.9	33.5	894.0	33.5	Utah	865.5	33.5	866.0	33.5
Arizona	882.5	35.5	882.0	35.5	Michigan	862.6	35.5	862.0	35.5
Nevada	882.5	35.5	882.0	35.5	North Dakota	862.6	35.5	862.0	35.5
Michigan	874.9	37.0	874.0	37.0	Alaska	859.7	37.0	858.0	37.0
West Virginia	863.6	38.0	862.0	38.0	Kentucky	848.3	38.0	842.0	39.0
Oklahoma	859.8	39.0	858.0	39.0	D of Columbia	842.0	39.0	842.0	38.0
Arkansas	856.0	40.0	854.0	40.0	Georgia	840.0	40.0	840.0	40.0
North Carolina	849.0	41.0	849.0	41.0	Alabama	839.7	42.0	830.0	44.0
Kentucky	848.4	42.5	846.0	42.5	New Mexico	839.7	42.0	830.0	44.0
New Mexico	848.4	42.5	846.0	42.5	Tennessee	839.7	42.0	830.0	44.0
Alabama	844.6	44.5	842.0	44.5	North Carolina	838.0	44.0	838.0	41.0
Tennessee	844.6	44.5	842.0	44.5	Arkansas	834.0	45.0	822.0	46.0
Georgia	834.0	46.0	834.0	46.0	South Carolina	832.0	46.0	832.0	42.0
Louisiana	833.2	47.0	830.0	47.0	Oklahoma	831.1	47.0	818.0	47.0
South Carolina	823.0	48.0	823.0	48.0	West Virginia	828.3	48.0	814.0	48.0
D of Columbia	803.0	49.0	803.0	49.0	Louisiana	808.2	49.0	786.0	49.0
Mississippi	768.8	50.0	762.0	50.0	Mississippi	791.0	50.0	762.0	50.0

Figure 4.5

Changes in Measures of Education Performance (Output)

Indicator	Time Periods	Percentile: Time 1	Percentile: Time 2	Change*
Adjusted SAT	1972,1987	46	42	-4
Wainer SAT	1972,1987	46	42	-4
Wall Chart SAT	1982,1987	27	23	-4
Graduation Rate	1982,1987	49	43	-6
Percent Disqualified on AFQT,1987	1983,1987	NA	37	NA
Average Percentile on AFQT,1987	1983,1987	53	45	-8

Percentile = the percent of states with scores equal to or less than Indiana.

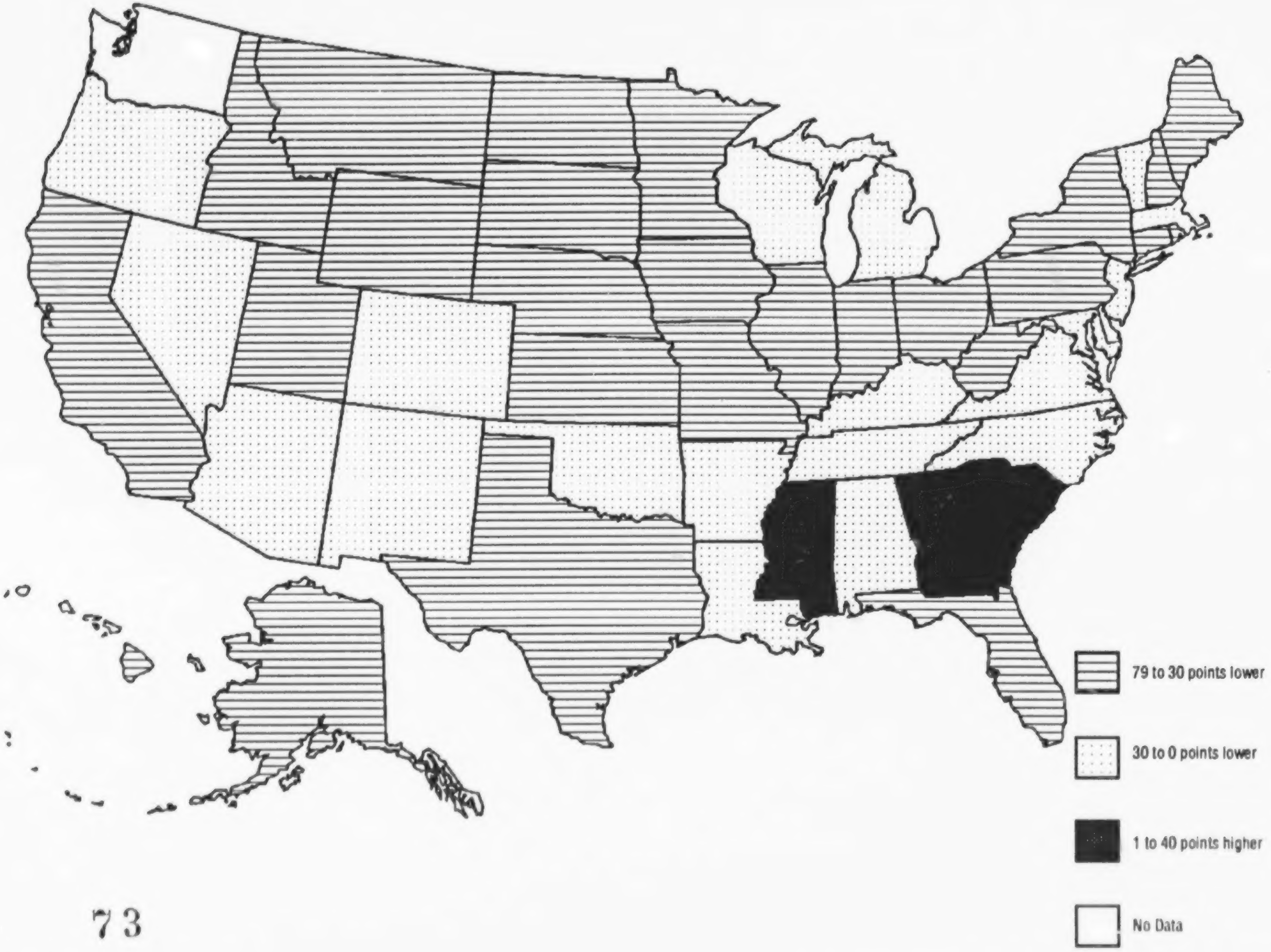
* Change = (Percentile: Time 2) - (Percentile: Time 1)

NA = not available

largest declines in Adjusted SAT score ranks, with the exception of West Virginia, they each remained well ahead of Indiana in 1987. The states showing the largest gain in rank were Virginia (14 ranks), Colorado (13.5 ranks), the District of Columbia (10 ranks), Arizona (9.5 ranks), and Vermont (9.5 ranks). With the exception of the District of Columbia, which increased 39 points, the states that gained in rank had *smaller losses* in average test scores, usually less than 30 points. Indiana's loss of 32 points places it in the middle to upper group of states in the magnitude of test score decline.

The effect of a decline in scores affected states differently because of their relative positions in 1972. If a state performed well in 1972, it could "afford" a loss in scores and still rank among the education leaders. If a state was "weak" on performance, then smaller declines in scores had a greater effect on its ranking. Indiana, for example, lost 32 points but dropped only 2 positions, whereas West Virginia, an educationally weak state, lost a similar amount (35 points) but fell 10 positions. In contrast, Iowa with a 79 point drop still was an education leader in 1987 (ranked 11th). This pattern suggests that if Indiana continues this moderate decline relative to other states, its ranking may drop precipitously in the future, more akin to West Virginia's experience than Iowa's. Thus, it is imperative that Indiana's decline in test scores be reversed.

Figure 4.6
Change in Adjusted SAT Scores, 1972–1987



▤ 79 to 30 points lower
⠿ 30 to 0 points lower
■ 1 to 40 points higher
☐ No Data

Figure 4.7
Change in Rankings of Adjusted SAT Scores, 1972–1987

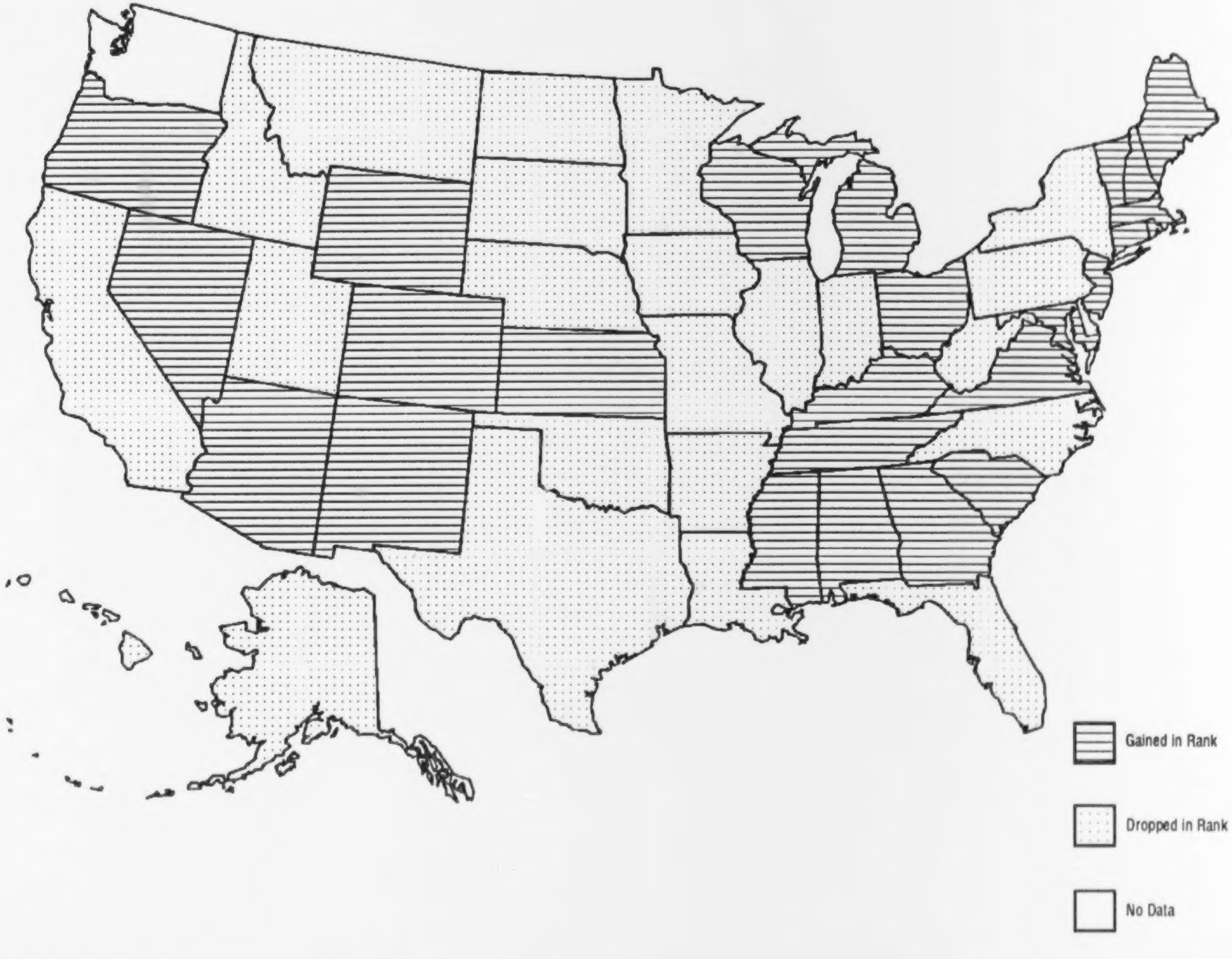

Gained in Rank
Dropped in Rank
No Data

Figure 4.8

Change in Adjusted SAT and Wainer SAT Scores, 1972-1987 (Ordered by Adjusted Score Rank)+

	Adjusted Score	Rank*	Wainer Score	Rank*
Virginia	-12.0	-14.0	-12.0	-12.0
Colorado	-11.1	-13.5	0.0	-15.5
District of Columbia	39.0	-10.0	39.0	-11.0
Arizona	-5.6	-9.5	0.0	-10.5
Vermont	-21.0	-9.5	-21.0	-6.5
Oregon	-10.0	-8.0	-10.0	-8.0
Maryland	-22.0	-7.5	-22.0	-5.5
Massachusetts	-24.0	-7.0	-24.0	-7.0
Georgia	6.0	-6.0	6.0	-6.0
Rhode Island	-29.0	-5.0	-29.0	-1.0
Maine	-32.0	-5.0	-32.0	-1.0
Kentucky	-0.1	-4.5	-4.0	-3.5
Nevada	-11.3	-4.5	-8.0	-4.5
New Jersey	-24.0	-4.0	-24.0	-2.0
Wisconsin	-27.2	-4.0	-12.0	-8.0
Tennessee	-4.9	-2.5	-12.0	-0.5
Alabama	-4.9	-2.5	-12.0	-0.5
South Carolina	9.0	-2.0	9.0	-6.0
Delaware	-33.0	-2.0	-33.0	1.0
Connecticut	-33.0	-2.0	-33.0	1.0
Michigan	-12.3	-1.5	-12.0	-1.5
New Hampshire	-34.0	-1.0	-34.0	-1.0
New Mexico	-8.7	-0.5	-16.0	1.5
Ohio	-32.1	-0.5	-28.0	-1.5
Kansas	-32.1	-0.5	-28.0	-1.5
Mississippi	22.2	0.0	0.0	0.0
Wyoming	-37.7	0.0	-28.0	-1.0
Utah	-32.2	1.5	-32.0	1.5
Louisiana	-25.0	2.0	-44.0	2.0
North dakota	-31.3	2.0	-32.0	2.0
INDIANA	-32.0	2.0	-32.0	2.0
Pennsylvania	-35.0	2.0	-35.0	3.0
Illinois	-36.0	2.5	-36.0	2.5
Idaho	-36.9	2.5	-36.0	2.5
Hawaii	-40.0	2.5	-40.0	5.5
North Carolina	-11.0	3.0	-11.0	0.0
Alaska	-34.1	3.5	-36.0	3.5
Missouri	-38.8	4.0	-36.0	3.0
Arkansas	-22.0	5.0	-32.0	6.0
Nebraska	-40.5	5.0	-32.0	1.0
California	-51.0	6.0	-51.0	8.0
Texas	-46.0	6.5	-46.0	7.5
South Dakota	-46.3	7.0	-40.0	5.0
Oklahoma	-28.6	8.0	-40.0	8.0
Minnesota	-59.4	9.0	-48.0	2.0
West Virginia	-35.3	10.0	-48.0	10.0
Florida	-48.0	10.0	-48.0	12.0
Montana	-56.6	10.0	-48.0	8.0
Iowa	-79.3	10.0	-68.0	3.0
New York	-61.0	13.0	-61.0	14.0

* A negative score on the rank change score indicates a gain in position, since a rank of 1 means highest score." Thus, a state moving from 50 (worst) to 1 (best) between 1972 and 1987 would have a rank change score of (1 - 50) = -49.

+ Change: = 1972 Score – 1987 Score

Resource Inputs for Education

The wall charts also contain information on "resource inputs" by state, four of which are of interest here: Total Expenditures per Pupil, the Pupil/Teacher Ratio, the Pupil/Staff Ratio, and Average Teacher Salary. These 4 indicators provide a picture of how Indiana compares on the resources put into public education. Figure 4.9, which summarizes these resource indicators, shows that Indiana falls in the middle third of the states in the resources put into its public schools. On Total Expenditures per Pupil, Indiana is ranked 35th among 51 states, which places it at the 33rd percentile. Its Pupil/Teacher Ratio falls at the 35th percentile. Its Pupil/Staff Ratio and Average Teacher Salary fall at about the middle (50th percentile) of the states (57th and 55th respectively). Thus, the resources put into public education by the state are at the same level or slightly higher than the levels of performance observed above. The relationship between resources and performance will be discussed later, but first the changes in resources put into public education will be examined.

Changes in Resource Inputs

The pattern of change in resources put into education suggests that Indiana is going in the right direction. In the past 5 years each of the 4 resource input indicators showed a relative *increase* in comparison to other states (Figure 4.10). Indiana's expenditures rose from the 27th percentile to 33rd (+6%) in the 4 years from 1982 to 1986, which was an increase of 3 ranks. The Pupil/Teacher and Pupil/Staff Ratios also gained in percentile (+12%)—a jump of 6 ranks, and Average Teacher Salary increased 1 rank (+2%). In sum, the changes in each of the indicators suggest that the Indiana's reform of public education resources has been more rapid these past 5 years than many other states. Since a decline in performance was also observed during these past years, the relationship between resources put into education, performance, and other factors needs examination.

Education Resources, Performance, and Other Factors

Most analyses of the education performance of public school systems recognize the necessity to consider several important factors affecting achievement test performance. The most often cited conditions analyzed are student population characteristics, the presence of non-monetary reforms, and resource inputs. Student population characteristics refer to student-at-risk measures.

The 1988 wall chart contains information on students-at-risk, including the Percent of Children Aged 5 to 17 Living at the Poverty Level, the Per Capita Income, and the Percent Minority Population. Recent wall charts have also included information on reforms (sometimes called "non-monetary" reforms) enacted by states, including teacher and pupil competency testing, state intervention in academically bankrupt districts, and alternative teacher certification. Figure 4.1 summarizes the information available from the wall charts.

A recent analysis of this wall chart information (Lehnen, 1988a) prepared for the National Governors' Association examined the role of student-at-risk, reform, and resource input variables together on test performance, as pictured in Figure 4.11. This figure suggests that each of these factors affect performance and that some factors are interdependent. For example, states with large student-at-risk populations in general have lower average test scores, and poorer states usually have lower levels of resource inputs, which in turn are related to test performance.

An analysis of these interdependent factors, described in the appendix to this chapter, suggested several clear findings. Only two conditions—a student-at-risk measure and a resource input measure—account for two-thirds (66-69%) of the variation in state test scores. These factors are the Percent of Children Living in Poverty and Total Expenditures per Pupil. The model suggests that states who had Total Expenditures per Pupil of about $5500 had the highest achievement scores, even after the levels of student poverty are accounted for. Indiana's Total expenditure per pupil was $3275 in 1986 (See Figure 4.9).

This model also suggests several important findings for state education policy. First, student-at-risk, or more specifically student poverty, has a profound effect on school performance. Second, test scores are sensitive to expenditure levels. Third, there is no evidence as yet that non-monetary education reform affects test scores. Fourth, Indiana's school system is performing slightly below the level predicted by the model. Each of these 4 observations are discussed below.

The first conclusion, that student poverty is the *single* most important factor affecting achievement scores, suggests that education reform must be viewed in broad terms. The schools are part of the social fabric of a community, and public policies directed at student poverty also will aid education reforms. Thus, economic development in poverty areas has important implications for improved school performance, but other social programs addressing youth issues—including adequate day-care, improved head start or pre-school programs, assistance to single-parents, and juvenile crime programs—all have implications for improved schools. Since the discussion of education policy often tends to "compartmentalize" issues and programs, this analysis seeks to reemphasize the interrelation of many public policies to education.

The second finding that test scores are sensitive to expenditures reemphasizes the need to examine the resource base of Indiana's public schools. In general, states spending more on education have higher test scores. Of course exceptions exist, such as Alaska which has the highest total expenditure level but not the highest test scores, but the simple fact remains: money makes a difference in education. Money by itself does not educate children, but money is invested into programs, personnel, and other resources that educate students.

Related to this finding on the role of expenditures as a third major finding is the fact that the presence of non-monetary reforms in the states do not explain achievement test levels. Such interventions as minimum competency testing for student promotion or graduation, competency testing for teachers, or other forms of new teacher certification do not explain whether test scores are high or low in a state. One must be cautious here since most of these reforms

Figure 4.9

Measures of Education Resources (Inputs)

Indicator	Score	Rank	Percentile
Expenditures per pupil,(1986)	$3275	35th of 51	33
Pupil/teacher ratio, 1986	18.3	34.5 of 51	35
Pupil/staff ratio, 1987	9.3	23.5 of 51	57
Average teacher salary, 1987	$26,083	23 of 51	55

Figure 4.10

Change in Education Resources (Inputs)

Indicator	Time Periods	Percentile: Time 1	Percentile: Time 2	Change*
Expenditure per pupil	1982,1986	27	33	+6
Pupil/teacher ratio	1982, 1987	23	35	+12
Pupil/staff ratio	1982,1987	25	37	+12
Average teacher salary	1982,1987	53	55	+2

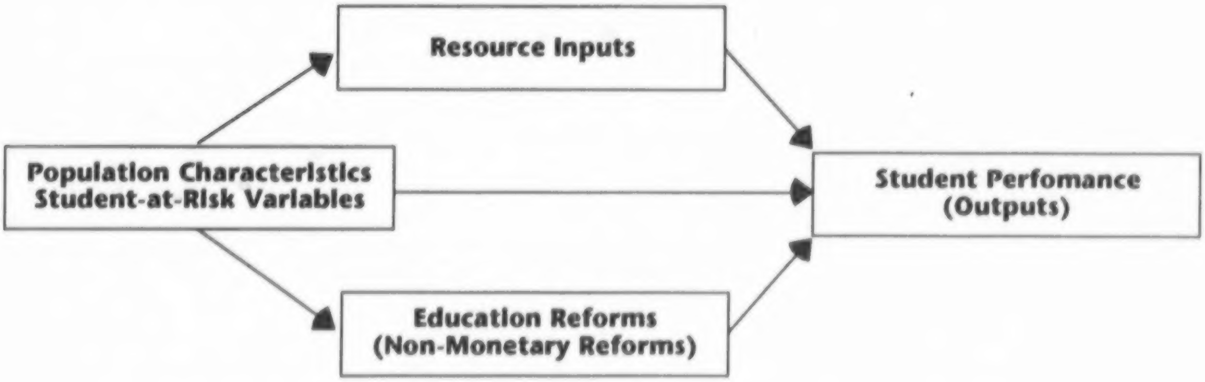
Percentile = the percent of states with scores equal to or less than Indiana.

* Change = (Percentile: Time 2) – (Percentile: Time 1)

NA = not available

Figure 4.11

Relationship between Population Characteristic, Resource Inputs, Education Reforms, and Student Performance


Resource Inputs
Population Characteristics
Student-at-Risk Variables
Student Perfomance
(Outputs)
Education Reforms
(Non-Monetary Reforms)

have been implemented recently, in the past 5 years according to the 1988 wall chart. Thus, these reforms may not have had a chance to impact performance outcomes, considering the fact that the student population of a school district is completely replaced every 12 years. Similarly, the fact that Indiana's resource inputs have increased in the short term while test scores have declined suggests that the effects of some reforms may be observed 10 or more years after their implementation.

The final conclusion based on this analysis is that Indiana's schools are performing only slightly below the level expected from the model, suggesting again as in the 1984 analysis that Indiana's public school system is "relatively efficient." According to the 1988 wall chart, Indiana spent $3275 per pupil on education and had 10.3% of its children 5 to 17 years of age living in poverty. Based on these factors, the model estimates a combined SAT score of 890. In 1987 the Adjusted SAT scores for Indiana were 874, or 16 points below the estimated level (See Figure 4.4). This shortfall of 16 points, though comfortably within the Error of Prediction associated with this model, nonetheless suggests that some improvement in test scores may result from existing resources.

Indiana's reform efforts are headed in the right direction, especially since expenditures have risen about 25% in the past 5 years, but is this rate of increase adequate to keep up with national trends? The next section explores how Indiana expenditure increases compare to national trends.

Trends in Expenditures per Pupil

There are three indicators of expenditures in education that permit comparison across time: (1) Total Expenditures per Average Daily Attendance (ADA) for the United States; (2) Total Expenditures per ADA for Indiana; and (3) General Fund Expenditures per ADM for Indiana. The total expenditure series are available from 1974-75 Academic Year through the 1986-87 Academic Year, and the general fund expenditure data are available for calendar years 1977 to 1987, as reported in Chapter 2. All comparisons below adjust for the differences in academic or calendar year reporting of the statistical series.

Figures 4.12a and 4.12b show the trends in these three indicators of expenditures for the 1970s and 1980s. Using the trend line for Total Expenditures, United States, as a baseline for comparison, one finds that Indiana's total education expenditures have historically been below the national average. Over the 11 years where comparable data are available, Indiana's total expenditures have averaged about 84% of the national average. Since the total education expenditure figure includes all expenditures, such as, operating funds, fringe benefits, retirement payments, and capital improvements, Figure 4.12a shows that Indiana's total funding levels have been below the national average.

Figure 4.12b shows that Indiana has an "expenditure gap" in its total per pupil expenditures. This gap is the difference between Indiana and the national average. In School Year 1974-75 it was $211 and widened to $690 in 1986-87.

Figure 4.12a

Trends in Total Expenditure per ADA, United States and Indiana, and General Fund Expenditures per ADM, Indiana Academic Years 1974-75 to 1986-87

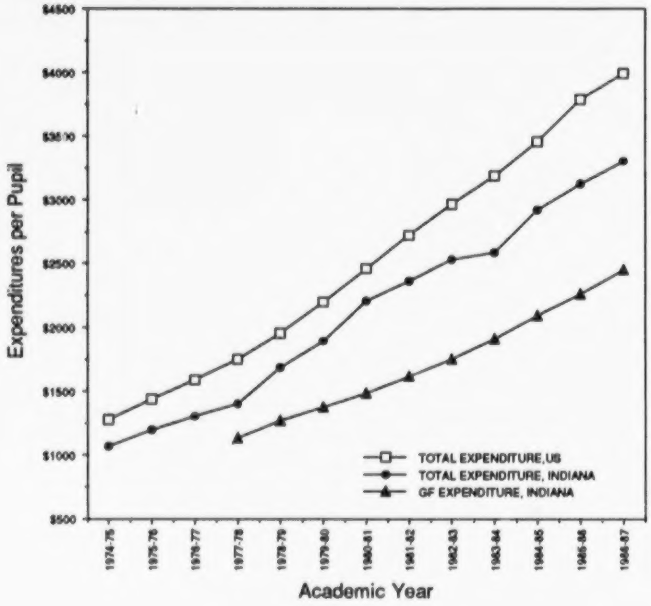


Figure 4.12b

	TOTAL EXPENDITURES/ADA				GENERAL FUND EXPENDITURES/ADM		
Academic Year	United States	Indiana	Difference*	Indiana as % of US*	Indiana+	Difference*	Indiana as % of US*
1986-87	3,987	3,297	-690	83	2455	-1532	62
1985-86	3,785	3,121	-664	82	2266	-1519	60
1984-85	3,457	2,919	-538	84	2092	-1357	61
1983-84	3,183	2,583	-600	81	1916	-1257	60
1982-83	2,960	2,532	-428	86	1754	-1194	60
1981-82	2,721	2,361	-360	87	1619	-1107	59
1980-81	2,464	2,210	-254	90	1480	-993	60
1979-80	2,200	1,899	-301	86	1380	-895	61
1978-79	1,961	1,694	-267	86	1272	-749	63
1977-78	1,755	1,407	-348	80	1136	-687	62
1976-77	1,594	1,304	-290	82	–	–	–
1975-76	1,441	1,194	-247	83	–	–	–
1974-75	1,280	1,069	-211	84	–	–	–

Source: National Education Association (various years) and the Indiana Department of Education database

- – data not available
- * Difference = (Indiana – US)
- * Indiana as % of US = (Indiana/US) X 100
- + Academic Year estimates are computed by averaging two calendar years

One can account for the widening dollar gap by noting that Indiana's expenditures have averaged a relatively constant 84% of the U.S. average. Since this average is increasing each year, the expenditure gap must necessarily widen.

General fund expenditures have averaged a relatively constant 61% of the total U.S. expenditure level. Consequently, the dollar gap between general fund and total U.S. expenditures has widened also from $687 (1977-78) to $1532 (1986-87), and general fund expenditures as a proportion of total Indiana expenditures is declining. In 1977-78 the general fund was 81% of total Indiana expenditures but declined to 74% of the total by the 1986-87 School Year.

To summarize the main conclusions supported by Figures 4.12a and 4.12b, Indiana has historically funded its public school system at a level lower than the national average, and the expenditure gap between Indiana and the national average has widened. Indiana spends about 84% of the national average. General fund expenditures as a proportion of Indiana total expenditures have declined during this period. Thus, total expenditures have not kept pace with national trends, and the general fund is becoming a smaller proportion of the total.

Changes in Expenditure Levels

The trends reported in Figures 4.12a and 4.12b can be better understood by examining the annual rates of change in these expenditures levels. Figure 4.13a summarizes the rates of change for the Total Expenditures per ADA, United States and Indiana, and for the General Fund Expenditures per ADM, Indiana. From academic years 1974-75 to 1986-87, the average rate of growth of average U.S. total expenditures and Indiana's total expenditures equaled about 10%, but growth rates for Indiana have fluctuated widely from year to year. National growth rates show a high of 12.6% in 1975-76 decline steadily to a low of 5.3% in 1986-87. Indiana's growth rates have fluctuated from a high of 20.4% in 1978-79 to a low of only 2.0% in 1983-84. General fund expenditures have averaged a somewhat lower growth rate, about 9%, during the period 1977-78 to 1986-87. As a consequence of these differing growth rates, Indiana's total education expenditure gap has widened slightly, and the general fund *proportion* of total Indiana expenditures has decreased from 81% of the total Indiana expenditure in academic year 1977-78 to 74% in 1986-87.

The short-term picture covering the past 5 years is not much more encouraging than the long-term one. Growth in national average total expenditures has fallen below the 10% level in the past 5 years and now averages about 8%. During the same period Indiana's growth in total expenditures averaged 7% (see Figures 4.13a and 4.13b). Thus, funding levels for Indiana's public schools are not keeping up with national growth rates, and the expenditure gap is remaining the same or even widening slightly.

Growth is general fund expenditures during the past 5 years have equaled and slightly exceed national trends. While total U.S. expenditures increased about 8%, Indiana general fund expenditures increased 8.6% (see Figures 4.13a and 4.13c). If this trend continues, the *proportion* of total education funds going to the general fund will increase, but Indiana will not close the education expenditure gap.

Figure 4.13a

Percent Change in Total Expenditures per ADA, United States and Indiana, and General Fund Expenditures per ADM, Indiana, Academic Years 1975-76 to 1986-87

Academic Year	(1)	(2)	(3)	(4)	(5)	(6)
1986-87	$3,987	$3,297	$2455	5.3%	5.6%	8.3%
1985-86	3,785	3,121	2266	9.5	6.9	8.3
1984-85	3,457	2,919	2092	8.6	13.0	9.2
1983-84	3,183	2,583	1916	7.5	2.0	9.2
1982-83	2,960	2,532	1754	8.8	7.2	8.3
1981-82	2,721	2,361	1619	10.4	6.8	9.4
1980-81	2,464	2,210	1480	12.0	16.4	7.2
1979-80	2,200	1,899	1380	12.2	12.1	8.5
1978-79	1,961	1,694	1272	11.7	20.4	12.0
1977-78	1,755	1,407	1136	10.1	7.9	–
1976-77	1,594	1,304	–	10.6	9.2	–
1975-76	1,441	1,194	–	12.6	11.7	–
1974-75	1,280	1,069	–	–	–	–
			Average % Growth:	10.0%	9.9%	8.9%

– Data not available

(1) Total Expenditures per ADA, United States

(2) Total Expenditures per ADA, Indiana

(3) General Fund Expenditures per ADM, Indiana

(4) % Change, Total Expenditures per ADA, United States

(5) % Change, Total Expenditures per ADA, Indiana

(6) % Change, General Fund Expenditures per ADM, Indiana

Figure 4.13b

Percent Change in Total Expenditures per ADA, United States and Indiana, Academic Years 1975-76 to1986-87

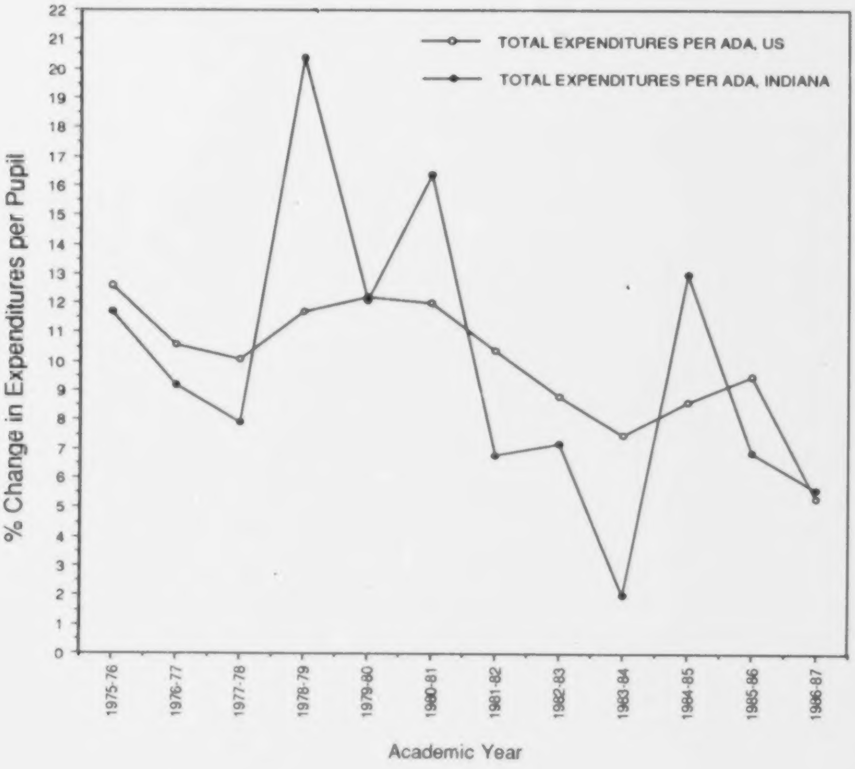
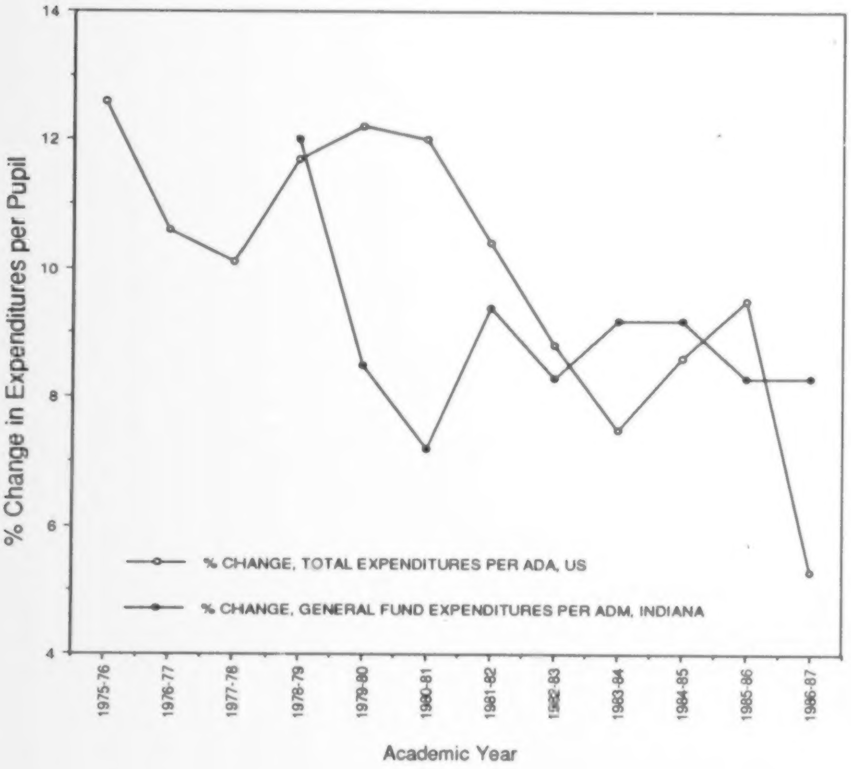


Figure 4.13c

Percent Change in Total Expenditures per ADA, United States, and General Fund Expenditures per ADM, Indiana, Academic Years 1978 to 1987



How Much Growth in Expenditures Is Needed?

In order to answer the question, "How much growth in expenditures is needed?" one must specify a number of assumptions about education policy objectives. The following analysis assumes first that Indiana will keep pace with U.S. trends and second will close the expenditure gap to the national average. Third, Indiana will need to spend a greater *proportion* of its education funds on general fund expenditures, the funds most directly related to the delivery of education.

These assumptions imply that Indiana's total education expenditures must grow at 8% to keep pace with the U.S. average. This is the growth rate reported for the most recent years [See Figure 4.13a, column (4)]. To close the expenditure gap, Indiana's growth in total expenditures must exceed this 8% target, say 1-2% or more. A long-range strategy of exceeding the national growth rate by 1-2% will ultimately close the expenditure gap.

If one wishes to expand the proportion of general fund revenues available to schools, then they must increase at a rate faster than total expenditures. Thus, should the Indiana General Assembly set as a target an increase of 10% in total expenditures, which assumes a 8% growth rate to keep pace and an additional 2% to close the expenditure gap, the general fund revenues must grow in excess of 10% to become a greater proportion of total expenditures.

To summarize, the policy goals are as follows:

- keep pace with national trends in total education expenditures;
- close the total expenditure gap; and
- increase the general fund proportion of total expenditures.

These goals lead to the following estimates in the percent growth:

- Increase required to keep pace with national trends: 8%
- Increase required to close the gap: 1-2%
- Proposed increase in total educational expenditures: 9-10%
- Growth rate for general fund proportion of expenditures: more than 9-10%

Placing Indiana's Goals in an Historical Context

Some may judge the goals of keeping pace with the national average, when the State is below average, and only slowly closing the expenditure gap as too modest for Indiana. Why not be "Number 1"? To evaluate the reasonableness of becoming "Number 1," one must examine the historical context of Indiana schools.

Three facts about Indiana are relevant for defining this historical context. First, Indiana has been a relatively wealthy state in comparison to others, but has become poorer in recent years. Secondly, Indiana's public sector historically has been smaller than most states. Third, Hoosiers pay less than the national average in taxes. Each of these "facts" are discussed briefly below and their implications for Indiana's public schools examined.

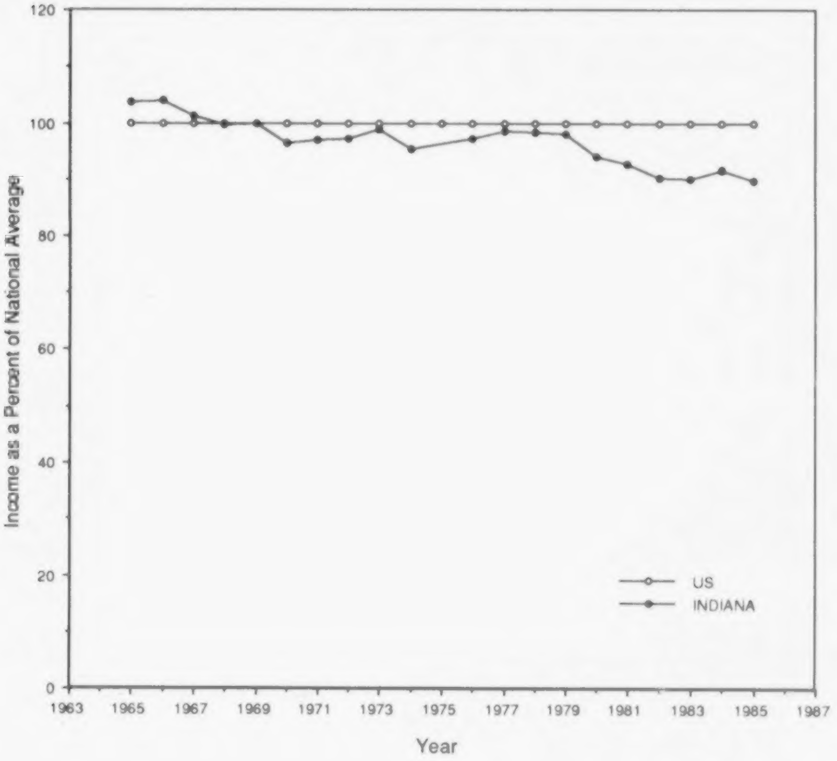
The per capita income of a state is probably the best single indicator of a state's wealth—that is, whether a state is a "rich" or "poor" state. Figure 4.14 shows that Indiana has been above average in per capita income prior to 1970 but has been declining since then, such that it now is below the national average. Also, the Net Effective Buying Income of the average Hoosier has declined to a level below the national average (Figure 4.15). These trends place some urgency on the State to promote economic development. The education base of a state and its pool of educated workers are important components in any development strategy; hence, education policy and economic development are inextricably linked.

A second fact is that Indiana's public sector—the sum total of what its state and local governments do—is smaller than the national average. Included among state and local governments are cities and towns, county governments, school corporations, townships, and other special units as well as the government of the State of Indiana. If one assumes that revenues mirror the level of service delivery, Figure 4.16 demonstrates that Indiana collects lower revenues per capita for all state and local governments than the national average. Correspondingly, Indiana also has spent less on its public schools, a part of state and local government, than the national average. (Figure 4.17) Below average revenues mean below average expenditures and, at least in public education, below average expenditures lead to below average performance.

The third fact is that Indiana is a "low tax" state, which is to say that it taxes its citizens less given their wealth than most states. Figure 4.18 shows that Indiana historically has not taxed its citizens to support public services at the national average. If one compares the total state and local government tax burden as a percentage of Net Effective Buying Income, one finds that since the 1960s Indiana has never taxed its citizens at the national average. Figure 4.18 shows that Indiana's tax effort has always been below the national average, even though Net Effective Buying Income is declining. Looking at education revenues in relationship to Net Effective Buying Income, one finds a similar pattern. Revenues for public education with few exceptions have fallen below the U.S. average. Figures 4.18 and 4.19 both adjust for the wealth of the citizens; thus, one must conclude that the *capacity* for additional revenue exists.

Figure 4.14

Per Capita Personal Income as a Percent of the National Average, United States and Indiana, 1963 to 1987



Source: National Education Association (various years), "Rankings of the States".

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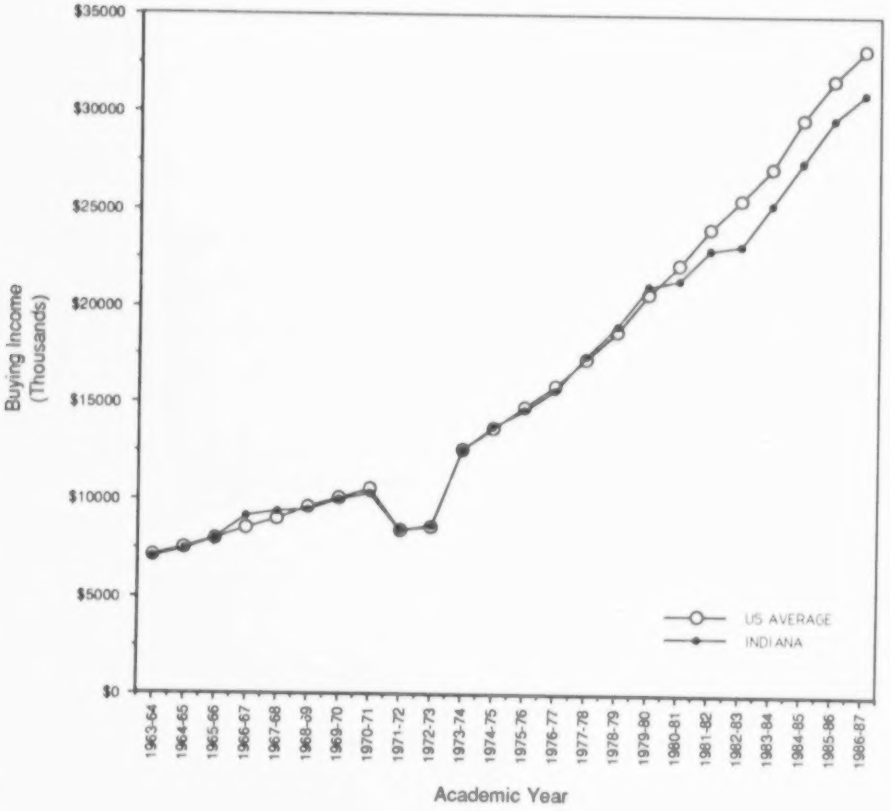
Figure 4.15

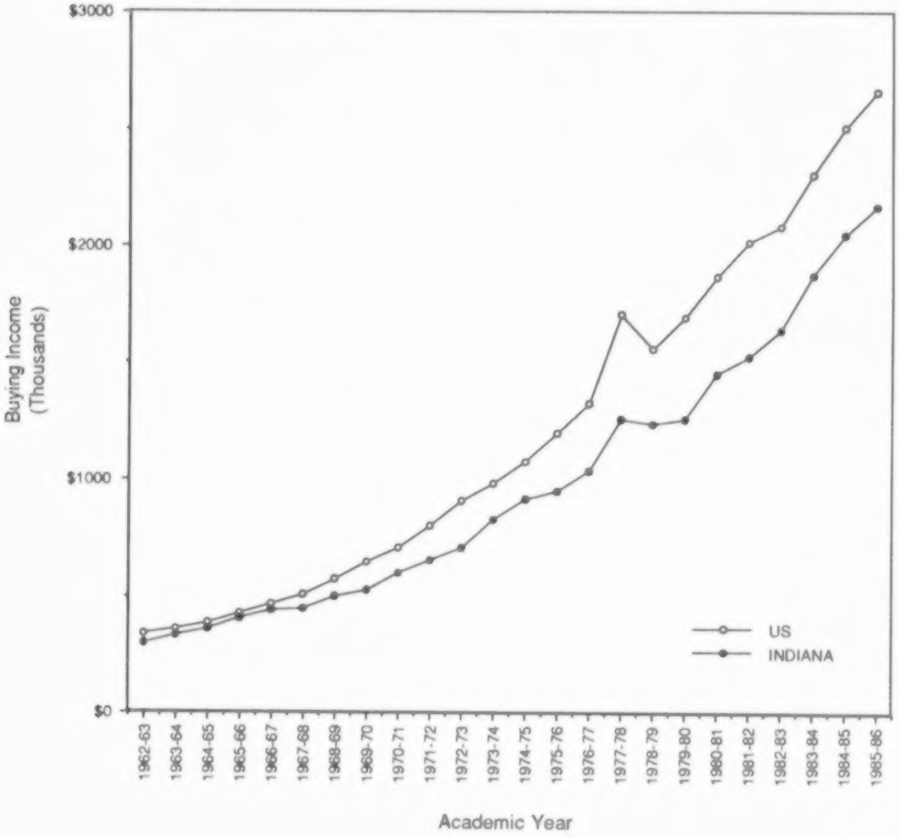
Net Effective Buying Income per Household, United States and Indiana, Academic Years 1963-64 to 1986-87



Source: National Education Association (various years), "Rankings of the States".

Figure 4.16

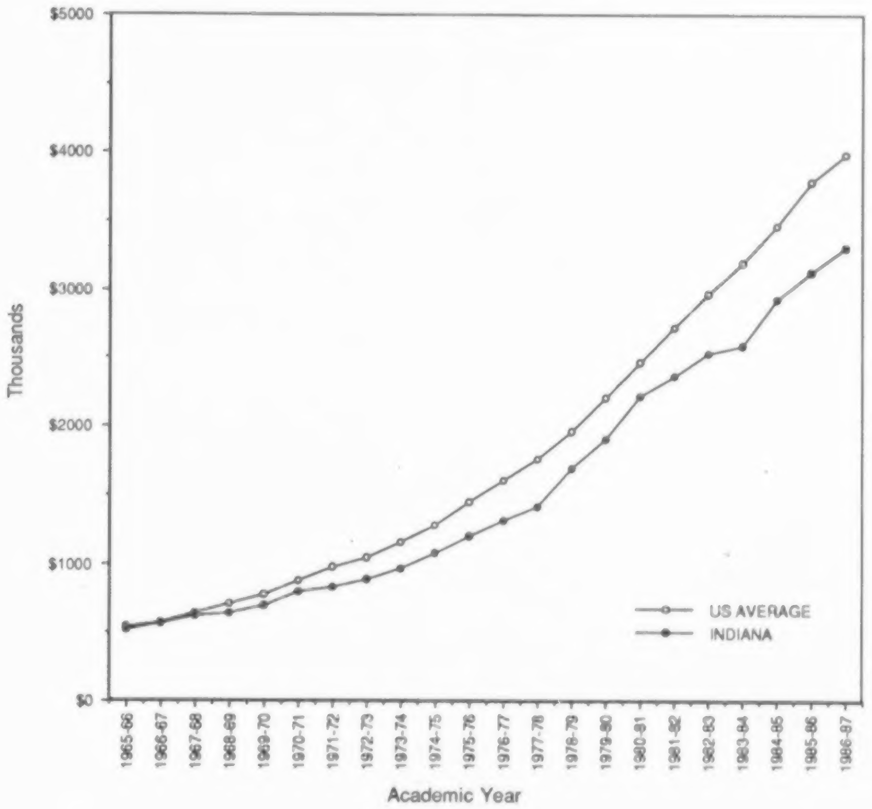
Per Capita Total General Revenue of All State and Local Governments, United States and Indiana, Academic Years 1962-63 to 1985-86



Source: National Education Association (various years), "Rankings of the States".

Figure 4.17

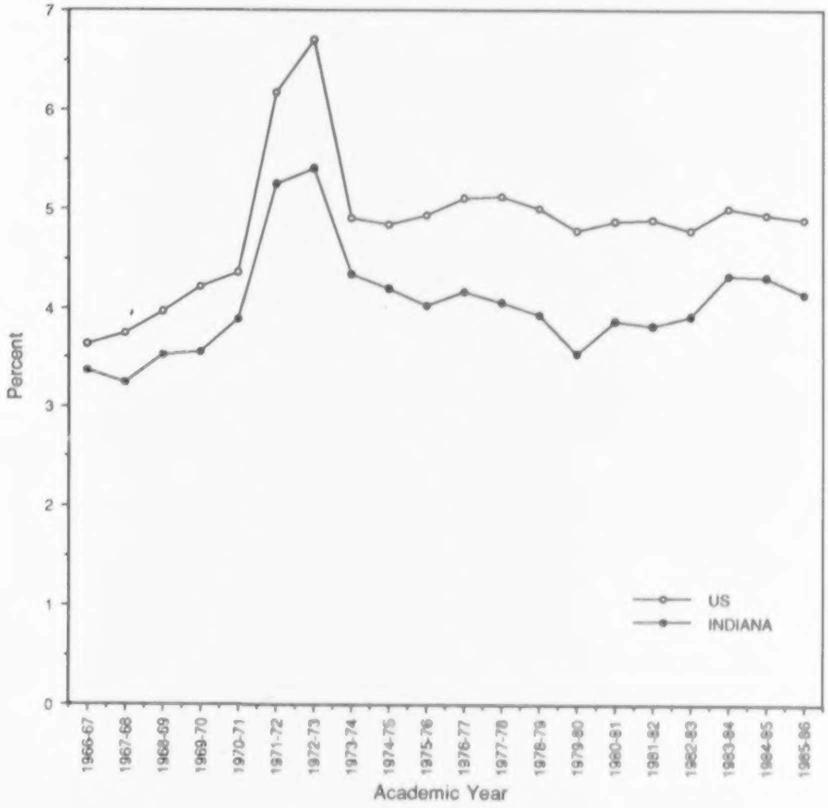
Expenditures per Pupil in ADA, United States and Indiana, Academic Years 1965-66 to1986-87



Source: National Education Association (various years), "Rankings of the States".

Figure 4.18

Total State and Local Tax Collections per Capita as a Percent of Net Effective Buying Income, United States and Indiana, Academic Years 1966-67 to 1984-85+



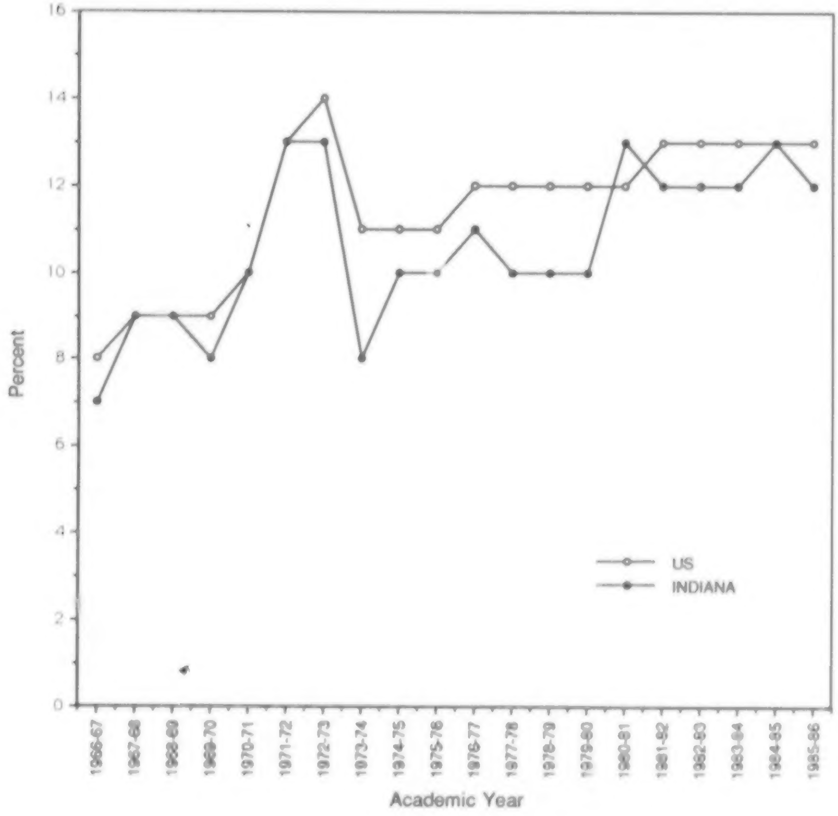
Source: National Education Association (various years), "Rankings of the States".

+ Percent = (Tax Collections per Capita ÷ Buying Power) x 100

Note: During the academic years 1971-72 & 1972-73 Net Effective Buying Income dropped significantly, thereby increasing the percent.

Figure 4.19

Total Education Revenue per ADA as a Percent of Net Effective Buying Income, United States and Indiana, Academic Years 1966-67 to 1984-8



Source: National Education Association (various years), "Rankings of the States".

+ Percent = (Total Education Revenue ÷ Buying Power) x 100

Note: During the academic years 1971-72 & 1972-73 Net Effective Buying Income dropped significantly, thereby increasing the percent.

In summary, Indiana is becoming poorer as a state and thus needs to develop economically. Economic development will affect poverty, thus helping public education, but the education system must be seen as a critical partner in achieving economic development. In the past 10-15 years Indiana has not raised revenue to support its government services, including education, nor has it taxed its citizens at the national average level. Thus, the capacity to raise more revenue to support selected public services exists.

The key policy question here is not whether Indiana *can* afford better schools but whether Indiana *wishes* to become an education leader among the states, starting first with reaching the national average in performance? There is no reason that Indiana cannot raise sufficient revenues to support a policy goal such as improved and expanded public education. Rather, the State must decide whether it will continue to have a relatively small public service sector—meaning, low taxes and limited public services—or will expand some services—namely, public education—to at least the national average.

Some Concluding Observations

The main conclusions to be reached from Chapter 4 are that Indiana is not a leader in public education and faces difficult decisions regarding whether it will improve its position. The results of the analysis of how Indiana compares to other states are summarized first followed by a summary of the policy questions implied by this analysis.

Indiana's schools have lost standing, both in the long and short term, in education performance. Long-term indicators based on SAT test results show a decline in Indiana's position since 1972, and all short-term measures, including measures based on non-college-bound high school graduates as well as college-bound students, indicate a decline in performance. Since Indiana was not among the upper half of the states to begin with, this erosion of an already weak position does not bode well for the State's education system.

Some reasons for explaining Indiana's low test score results are evident. States with low childhood poverty rates and/or higher levels of education spending have higher SAT scores than states with either high poverty levels and/or low spending levels. Indiana has childhood poverty levels below the national average,but it also has low education expenditures too. Data from the 1960s to the present show that Indiana has never funded its public education system at the national average. Thus, one must conclude that Indiana is now reaping the crop sowed a decade earlier.

The picture on expenditures for public education improves in the short term. Though still a low education spending state, Indiana has increased its resources put into the public education system in the past 5 or so years at a rate faster than the national average. These extra resources have brought Indiana back to levels of funding present at the end of the 1970s, when economic recession retarded growth in most public programs in the State. Nonetheless, Indiana does not now support public education at the level of the national average.

The State has restored its position in funding education to a level equal to that prior to the recession of the 1980's, but in comparison to other states, it has lost ground throughout the 1980's. While Indiana has restored its funding to pre-1980 levels, other states have collectively raised their funding for education faster than Indiana, continuing the expenditure gap. Coupled to Indiana's relative short fall in total education funding, the State is spending a decreasing proportion of its funds on general fund expenditures.

For Indiana just to keep pace with other states, it must increase its spending for education annually about 8%. To close the expenditure gap and achieve the national average, it must increase spending at a rate greater than 8%. It is recommended that an additional 1-2%, or a total increase of 9-10% annually will be necessary to close the expenditure gap.

APPENDIX TO CHAPTER 4

The final model used to analyze the relative effects of student-at-risk and expenditures on test scores was

$$\text{SAT Score} = b_0 + b_1(\text{EXPEND}) + b_2(\text{EXPEND})^2 + b_3(\text{POV})$$

where EXPEND = Total Expenditures per Pupil, 1987 and POV = % Living in Poverty, 1980.

Models were fitted using a backward stepwise regression with Total Expenditures per Pupil, Pupil/Teacher Ratio, Average Teacher Salary, Percent Minority Population, Percent Aged 5-17 Living in Poverty, and Per Capita Income, 1986, included in the model. Although the initial analysis included the Per Capita Income variable, the high correlation of this variable with the salary ($r = 0.74$) and expenditures ($r = 0.72$) variables caused the exclusion of this variable from the analysis set. The pupil/teacher ratio, teacher salary, and minority population variables were eliminated using the stepwise procedure and an Alpha = 0.25 criterion for inclusion in the model. All variables remaining in the model were significant at the 0.05 level of significance. The results of the regression analysis are as follows:

ESTIMATED PARAMETER	ADJUSTED SAT	WAINER SAT
b_0	817.07	817.34
b_1	4.90×10^{-2}	5.61×10^{-2}
b_2	4.63×10^{-6}	-5.35×10^{-6}
b_3	-3.70	-4.77
R^2	0.66	0.69

Chapter 5

Some Comments about Funding Indiana's Public Schools

Introduction

This report has summarized a number of education policy objectives of the current Indiana school funding formula. These policy objectives fall generally into three broad categories: (1) policy objectives directed at the property tax; (2) policy objectives directed at expenditures; and (3) *de facto* policies created by secondary outcomes of the property tax and expenditure policies. These three categories of policy objectives are summarized below.

Policy Objectives Directed at the Property Tax

The General Assembly through its legislative actions has specified a number of education policy objectives that stem from concern about the property tax. These objectives are perceived to be as follows:

- to reduce the proportion of school funding coming from the property tax
- to lower general fund property tax rates
- to raise the minimum general fund property tax rate
- to limit the maximum general fund property tax rate

As previous chapters have demonstrated, many of these goals have been at least partially and often fully achieved.

Policy Objectives Directed at Revenues and Expenditures

While controlling the property tax, the General Assembly has also established education funding policies directed at revenues and expenditures. These objectives may be summarized as follows:

- to increase the revenue base at least at the rate of inflation
- to control variation in the revenue base to eliminate wide variations between school corporations
- to increase revenue base expenditures at least at the rate of inflation
- to raise minimum general fund expenditures to a designated level

Several of these goals clearly have been accomplished although at least one—the control of variation in the revenue base—has not been accomplished yet.

De Facto Policy Objectives

Pursuit of the above goals has produced several *secondary outcomes*, which have become *de facto* policies. Secondary outcomes are those unanticipated effects that result from implementing the tax, revenue, and expenditure policies. Since the property tax reform of 1973, there are several *de facto* policies implied by these secondary outcomes:

- loss of local control of funding decisions
- inability of school corporations to undertake long-range planning of programs dependant on funding
- an *ad hoc* approach to funding public schools
- a lack of long-range goals for the school funding formula
- potentially contradictory provisions in the school funding formula
- wide variation in general fund expenditures
- wide variation in general fund property tax rates
- little relationship between tax effort and expenditures at the local level

Process versus Results Oriented Policy Making

The main conclusion reached by this summary of explicit and *de facto* policy objectives is that the principal focus of Indiana's school funding policies since 1973 has been on the education funding *process* as contrasted with an emphasis on education *results*. Joseph Wholey in his book *Evaluation and Effective Public Management* observes that governments at all levels are too often *process oriented* instead of being *results oriented* (1983). Wholey defines the process oriented approach to policy and management as focusing on inputs and process objectives. In this context, public programs are managed and assessed in terms of inputs and processes, and reports to policy-level decision makers are based on inputs and process data (Wholey, 1983, page 5). In contrast to the process oriented approach, a *results oriented* approach emphasizes outcomes of policies and programs. Programs are managed and assessed based on *measurable* outcomes, and reports to policy makers are based on data measuring outcomes or results. The key word here is "measurable".

The role of policy making bodies, such as state legislatures, is first to define results oriented goals and second to require evaluation of programs directed at these goals. The results oriented approach necessitates the definition and collection of measures of program results and periodic evaluation of these data. In light of these evaluations, programs may be expanded, modified, or eliminated, and goals may change or receive different priority.

Indiana throughout the 1970's and the early 1980's did not follow a results oriented approach to education policy and management. With the adoption of competency testing, ISTEP, and the A+ program, the emphasis of school funding policies has shifted somewhat from a process orientation to a results orientation. Earlier in the 1980's the General Assembly concentrated primarily on tax rates, tax levies, the revenue base, and expenditures, but had little to say about what *measurable* results it expected of the Indiana public schools. Now there is more emphasis on measurable results.

Some Policy Goals for Indiana's Public Schools

ISTEP testing is the most explicit measurable result specified by the General Assembly. Must one conclude from this reading of legislative intent that the only "bottom line" for Indiana's public schools is improved test scores on ISTEP? Should not the Legislature define what other measurable outcomes it wishes the State's school system to achieve and then implement a system for evaluating these results? Many other objectives of our schools have been articulated by various education interests. Some of these goals imply measurable outcomes; others require further definition:

- raise SAT and AFQT scores to the national average
- reduce the student dropout rate
- improve urban education
- provide individual attention to academically at-risk students
- increase high school graduation rates
- enhance the learning of academically gifted students
- create minimum function skills for students at each grade level
- improve school attendance
- have more high school graduates attend college
- bring education funding up to the national average
- improve classroom teaching
- have more responsive school administrators
- make more efficient use of school resources
- reduce teenage pregnancies
- reduce criminal victimization in the schools of students, faculty, and staff
- eliminate drug use from the schools

All of the above objectives, and many more not listed, are potential goals of the State's public school system. Which ones will receive priority? How does one know whether the program is successful—that is, how will one measure program outcomes?

Clearly, the role of the General Assembly is to provide policy direction on what is to be accomplished and mandate a system of evaluation for assessing outcomes. The General Assembly's role is *not* to micro-manage the State's schools. Rather, it must set the direction of education policies and criteria for judging success or failure, and most importantly, provide the necessary resources for education policy makers and administrators at the local level to implement the programs.

The results oriented approach does *not* imply that education funding must be in the form of categorical grants. In fact, the opposite is implied. Funding must be provided by means of broad grants. Policy makers and administrators at the local level are better suited to "fine tune" programs to meet local conditions.

Expenditures and Improved Public Education

This report calls for raising education expenditures to bring Indiana up to the national average, a goal it has not achieved in the past 20 years or more. It does *not* recommend "throwing money at the problem" nor does it suggest that money is a panacea for education problems. Raising expenditures without explicit policy direction from the General Assembly would be folly.

What this report calls for is raising education expenditures along with results oriented policy guidance from the General Assembly. It should indicate what it expects for these increased expenditures but allow the school corporations to implement programs with fewer restrictions. Finally, the General Assembly must put an evaluation process in place to determine the success or failure of the school system in reaching these goals.

Chapter 4 recommended that general fund expenditures would need to grow by at least 10% annually to close the expenditure gap between Indiana and the U.S. average. The implication of an increase of 11.5% annually from 1989 to 1992 on the minimum and targeted amounts (see Chapter 1) for general fund expenditures specified for 1989 are as follows:

Year	Minimum	Target
1989	$2,500*	$2,700*
1990	2,788	3,011
1991	3,108	3,357
1992	3,465	3,743

*levels set by the General Assembly

These minimum and target amounts are within Indiana's capacity to accomplish.

In Conclusion

This report shows that Indiana has lost ground relative to other states on the education performance of its students, and that this decline has lasted for more than 10 years. This is the disappointing news of the report. The encouraging news is that although Indiana has weathered stormy economic times during the early 1980's, during which a decline in real dollars for education occurred, the General Assembly has made significant steps to restore the revenues for public education and within the past 3 to 4 years, Indiana's growth in education expenditures has exceeded national trends. Indiana is now beginning to make significantly greater investments in its school system relative to what has been done previously, although it is not yet closing the expenditure gap with national average.

What must now be kept in perspective is what results one can reasonably expect from these new investments. Every farmer knows that once the seed is planted, it takes a growing season for the seed to germinate and produce mature plants. Only then can the farmer reap a harvest for his effort. The education seeds are just being planted now and the "growing season" is a long one. Hoosiers must keep this fact in mind when expecting results from its public school system.

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Appendix A

Total Property Tax Rates, 1988; General Fund Property Tax Rates, 1988; General Fund Property Tax Levy per ADM, 1988; and General Fund Expenditures per ADM, 1987 (ordered by County and School Corporation)

			Total Rate		GF Rate		Levy/ADM		GF Expend/ADM	
County	**School Corporation**	**Corp. #**	**1988**	**Rank 1988**	**1988**	**Rank 1988**	**1988**	**Rank 1988**	**1987**	**Rank 1987**
ADAMS	ADAMS CENTRAL COMMUNITY SCHOO	0015	$5.28	116	$2.81	193	$ 829	142	$2464	199
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	4.41	230	2.91	173	967	104	2430	213
ADAMS	SOUTH ADAMS SCHOOLS	0035	4.50	223	2.94	168	996	91	2708	95
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	5.41	105	3.40	84	1373	34	3254	23
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	4.41	228	2.50	265	660	216	2646	111
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	3.97	264	3.04	147	1042	75	2774	80
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	5.34	110	3.69	48	1175	50	2857	62
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	5.15	136	3.26	108	1149	56	2917	51
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL COR	0370	4.82	177	2.26	285	471	280	2464	200
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	4.91	168	3.36	88	1615	22	3278	21
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	4.96	164	3.44	80	827	144	2559	146
BOONE	WESTERN BOONE CO COMM SCH DIS	0615	5.05	152	2.98	157	861	134	2486	188
BOONE	EAGLE-UNION COMMUNITY SCH COR	0630	5.43	102	3.29	98	1000	90	2716	92
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	3.08	299	2.56	243	638	224	2402	229
BROWN	COUNTY SCHOOL CORP OF BROWN C	0670	5.18	131	2.44	275	637	225	2400	231
CARROLL	CARROLL CONSOLIDATED SCHOOL C	0750	6.70	24	2.78	197	939	113	2431	211
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	6.73	22	3.25	109	1040	76	2681	102
CASS	PIONEER REGIONAL SCHOOL CORP	0775	4.79	180	3.22	116	978	99	2392	238
CASS	SOUTHEASTERN SCHOOL CORP	0815	5.05	151	3.14	128	748	177	2357	256
CASS	LOGANSPORT COMMUNITY SCHOOL C	0875	5.06	147	2.90	176	814	152	2577	140
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	5.27	118	3.24	110	579	248	2601	126
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	5.36	108	3.93	31	1668	20	3278	20
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	7.32	12	3.84	36	708	196	2511	173
CLAY	CLAY COMMUNITY SCHOOLS	1125	5.70	87	2.50	265	581	246	2375	247
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	5.09	143	3.04	146	1063	72	2522	169
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	6.73	23	3.37	87	1154	54	2532	164
CLINTON	FRANKFORT COMMUNITY	1170	4.64	209	2.85	181	730	184	2403	228
CLINTON	ROSSVILLE CONS SCHOOL DISTRIC	1180	4.61	212	2.81	192	754	173	2365	253
CRAWFORD	CRAWFORD COUNTY COMM SCHOOL C	1300	5.52	96	2.50	259.5	475	276	2332	271
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	3.31	295	2.07	299	873	130	2775	79
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	4.13	250	2.65	223	838	140	2604	124
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	4.36	234	2.82	188	709	195	2675	103
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	5.18	134	2.57	239	420	290	2241	299
DEARBORN	SOUTH DEARBORN COMM SCHOOL CO	1600	5.83	75	3.29	99	470	283	2429	215
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	6.41	39	4.30	17	2343	7	2901	56
DECATUR	DECATUR COUNTY COMMUNITY SCHO	1655	3.42	291	2.50	259.5	566	252	2268	288
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	3.86	273	2.52	249	818	150	3013	39
DEKALB	DEKALB CO EASTERN COMM SCH DI	1805	4.57	216	2.78	201	788	162	2553	153
DEKALB	GARRETT-KEYSER-BUTLER COMM SC	1820	4.76	184	2.50	257	555	258	2438	209
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	4.81	178	2.50	265	758	172	2373	248
DELAWARE	DELAWARE COMMUNITY SCHOOL COR	1875	5.83	74	2.55	245	547	261	2372	249
DELAWARE	HARRISON-WASH COMM SCHOOL COR	1885	3.44	290	2.09	297	458	284	2546	159
DELAWARE	LIBERTY-PERRY COMM SCHOOL COR	1895	6.37	44	3.06	142	618	234	2806	73
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	5.65	91	3.27	105.5	655	218	2337	267
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	6.07	56	3.66	52	1092	68	2576	141

County	School Corporation	Corp. #	Total Rate		GF Rate		Levy/ADM		GF Expend/ADM	
			1988	Rank 1988	1988	Rank 1988	1988	Rank 1988	1987	Rank 1987
DELAWARE	SALEM COMMUNITY SCHOOL	1940	4.68	202	2.71	213	633	231	2905	54
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	4.07	257	3.44	79	961	107	3174	26
DUBOIS	NORTHEAST DUBOIS COUNTY SCH C	2040	6.57	28	3.49	73	1000	89	2666	106
DUBOIS	SOUTHEAST DUBOIS COUNTY SCH C	2100	4.73	186	2.28	281	604	235	2583	136
DUBOIS	SOUTHWEST DUBOIS COUNTY SCH C	2110	5.04	154	2.49	271	656	217	2541	162
DUBOIS	GREATER JASPER CONSOLIDATED S	2120	3.41	293	2.27	284	1109	65	2594	131
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	4.98	160	2.42	278	868	133	2550	155
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	5.69	89	3.10	136	941	111	2600	128
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	5.93	66	3.19	123	1114	64	2527	167
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	5.20	124	2.85	182	931	114	2409	226
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	4.71	194	2.69	218	950	108	2625	119
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	5.18	129	3.05	144	1223	48	2800	74
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	3.86	274	2.74	210	942	109	2551	154
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	4.62	210	3.23	114	742	179	2252	294
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	5.47	100	3.07	139	722	190	2492	185
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL CO	2435	6.05	58	4.44	14	1343	37	2990	44
FOUNTAIN	COVINGTON COMMUNITY SCHOOL CO	2440	4.88	170	2.87	178	786	163	2343	261
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL COR	2455	3.44	288	2.74	207	829	141	2444	205
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	4.76	183	2.13	292	381	297	2255	293
FULTON	UNION TOWNSHIP SCHOOLS	2640	3.12	297	1.95	301	1031	81	2630	115
FULTON	ROCHESTER COMMUNITY SCHOOL CO	2645	3.84	275	2.79	194	971	102	2667	105
FULTON	CASTON SCHOOL CORPORATION	2650	3.62	283	2.63	228	1145	59	2687	99
GIBSON	EAST GIBSON SCHOOL CORPORATIO	2725	6.40	40	2.95	166	702	199	2545	160
GIBSON	NORTH GIBSON SCHOOL CORPORATI	2735	5.30	115	3.67	51	968	103	2751	84
GIBSON	SOUTH GIBSON SCHOOL CORPORATI	2765	3.50	286	2.16	291	2400	5	3008	41
GRANT	EASTBROOK COMMUNITY SCHOOL CO	2815	6.84	18	3.20	120	587	242	2431	212
GRANT	MADISON-GRANT UNITED SCHOOL C	2825	5.04	155	2.94	170	641	223	2778	78
GRANT	MISSISSINEWA COMM SCHOOLS COR	2855	6.11	55	4.39	15	586	244	2617	122
GRANT	MARION COMMUNITY SCHOOLS	2865	6.28	47	4.81	6	1330	38	3400	12
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	6.02	60	2.25	288	471	282	2385	242
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	3.38	294	2.28	283	1943	14	3628	6
GREENE	EASTERN SCH DIST OF GREENE CO	2940	4.40	232	2.05	300	237	304	2264	289
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	6.51	31	3.43	81	564	253	2478	194
GREENE	M S D SHAKAMAK SCHOOLS	2960	4.17	248	3.02	149.5	595	237	2559	147
GREENE	WASHINGTON-STAFFORD CONS	2970	4.02	260	3.31	95	1214	49	2554	151
GREENE	WHITE RIVER VALLEY SCH DIST	2980	4.31	238	2.84	185	1143	60	2719	91
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	6.83	19	3.93	30	1100	67	2559	145
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	6.91	16	4.32	16	902	121	2413	223
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	6.66	26	2.89	177	886	127	2465	198
HAMILTON	MARION-ADAMS SCHOOLS	3055	5.65	92	3.21	117	786	164	2489	186
HAMILTON	CARMEL CLAY SCHOOLS	3060	6.13	54	3.82	39	1393	32	3011	40
HAMILTON	NOBLESVILLE SCHOOLS	3070	5.15	138	3.32	93	894	124	2497	181
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	5.04	153	3.36	89	746	178	2450	202
HANCOCK	GREENFIELD-CENTRAL COMM SCHOO	3125	5.07	146	3.28	103	825	146	2381	245
HANCOCK	MT VERNON COMMUNITY SCHOOL CO	3135	5.91	67	3.33	91	673	211	2393	237
HANCOCK	EASTERN HANCOCK CO COMM SCH C	3145	6.30	46	3.32	92	692	204	2390	239
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	3.03	300	2.07	298	396	296	2351	257
HARRISON	NORTH CENTRAL COMM SCHOOL COR	3180	4.25	243	2.59	235	417	292	2334	269
HARRISON	SOUTH HARRISON COMMUNITY SCHO	3190	4.11	255	2.47	273	529	265	2256	292
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	6.32	45	3.13	130	750	176	2425	216
HENDRICKS	BROWNSBURG COMMUNITY SCHOOL C	3305	5.87	71	2.79	196	575	250	2284	285
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	5.90	68	3.30	96	595	238	2487	187
HENDRICKS	DANVILLE COMMUNITY SCHOOL COR	3325	4.66	206	3.29	102	698	202	2411	225
HENDRICKS	PLAINFIELD COMMUNITY SCHOOL C	3330	6.54	29	3.80	41	822	147	3020	38
HENDRICKS	MILL CREEK COMMUNITY SCHOOL C	3335	6.51	30	3.11	134	618	233	2499	179
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	3.64	282	2.10	294	410	293	2404	227
HENRY	SOUTH HENRY SCHOOL CORP	3415	5.06	148	3.16	125	723	189	2633	113
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	5.05	149	3.01	154	652	219	2467	197

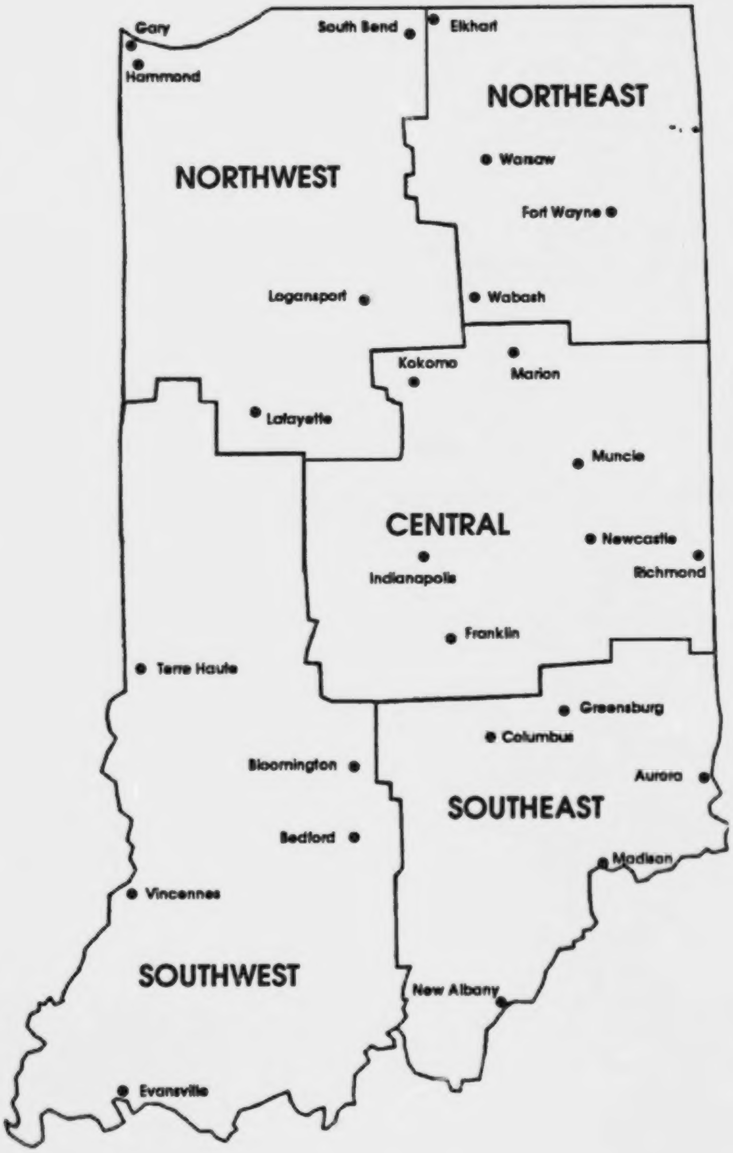
			Total Rate		GF Rate		Levy/ADM		GF Expend/ADM	
County	**School Corporation**	**Corp. #**	**1988**	**Rank 1988**	**1988**	**Rank 1988**	**1988**	**Rank 1988**	**1987**	**Rank 1987**
HENRY	NEW CASTLE COMMUNITY SCHOOL C	3445	5.17	135	3.37	86	775	168	2890	58
HENRY	C A BEARD MEMORIAL SCHOOL COR	3455	6.46	35	3.20	121	701	200	2756	83
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	4.43	227	2.82	189	485	273	2749	85
HOWARD	NORTHWESTERN SCHOOL CORP	3470	6.80	20	3.76	44	924	116	2843	66
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	5.61	93	3.20	119	820	149	2572	142
HOWARD	WESTERN SCHOOL CORP	3490	5.78	81	3.46	75	666	213	2388	241
HOWARD	KOKOMO-CENTER TWP CONS SCH CO	3500	4.72	188	3.55	61	1505	26	2974	46
HUNTINGTON	HUNTINGTON CO COMMUNITY SCH C	3625	4.83	176	3.28	104	774	170	2423	217
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	5.27	117	2.57	240	498	270	2480	193
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	3.73	279	2.50	265	805	158	2296	280
JACKSON	BROWNSTOWN CENTRAL COMM SCH C	3695	4.90	169	2.25	286.5	514	269	2247	296
JACKSON	CROTHERSVILLE COMMUNITY SCHOO	3710	5.38	107	3.67	50	493	271	2585	134
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	3.60	285	2.69	216	1991	13	2477	195
JASPER	RENSSELAER CENTRAL SCHOOL COR	3815	4.35	235	2.81	190	1126	62	2594	132
JAY	JAY SCHOOL CORP	3945	4.12	252	2.74	209	701	201	2499	178
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	4.68	201	3.45	77	1287	42	3041	36
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	5.66	90	2.66	222	673	210	2554	152
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	4.67	205	2.46	274	450	285	2244	298
JOHNSON	CLARK-PLEASANT COMM SCHOOL CO	4145	4.30	240	2.32	280	546	262	2556	149
JOHNSON	CENTER GROVE COMMUNITY SCH CO	4205	6.03	59	3.49	71	682	209	2394	236
JOHNSON	EDINBURGH COMMUNITY SCHOOL CO	4215	5.25	120	3.55	60	778	167	2672	104
JOHNSON	FRANKLIN COMMUNITY SCHOOL COR	4225	4.00	261	2.64	226	707	197	2461	201
JOHNSON	GREENWOOD COMMUNITY SCHOOL CO	4245	4.32	237	2.74	208	903	120	2584	135
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	5.20	126	2.51	254	560	257	2382	244
KNOX	NORTH KNOX SCHOOL CORP	4315	5.82	76	3.51	66	814	153	2524	168
KNOX	SOUTH KNOX SCHOOL CORP	4325	4.16	249	2.58	237	1082	69	2521	170
KNOX	VINCENNES COMMUNITY SCHOOL CO	4335	6.44	37	3.01	152	650	220	2629	116
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	4.34	236	2.57	242	920	117	2495	184
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	4.41	229	2.50	265	912	118	2504	174
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	5.22	123	2.50	265	683	208	2347	259
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	4.77	182	2.53	248	553	259	2289	283
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOL C	4515	4.50	224	2.55	247	739	180	2531	165
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	5.07	145	2.76	206	995	92	2324	273
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	5.05	150	3.04	148	1037	77	2591	133
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	5.02	156	3.71	45	632	232	2549	157
LAKE	HOBART TWP COMMUNITY SCHOOL C	4590	8.26	5	4.25	19	284	303	3163	27
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	6.69	25	3.19	122	989	95	2681	101
LAKE	LAKE CENTRAL SCHOOL CORP	4615	7.87	9	4.86	5	802	159	2446	204
LAKE	TRI-CREEK SCHOOL CORP	4645	6.87	17	3.90	32	751	174	2535	163
LAKE	LAKE RIDGE SCHOOLS	4650	6.39	43	4.74	9	473	279	3088	31
LAKE	CROWN POINT COMMUNITY SCH COR	4660	6.27	49	3.54	62	665	214	2544	161
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	5.79	80	4.51	12	2531	3	3501	7
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	8.31	4	4.25	20	346	300	2911	52
LAKE	GARY COMMUNITY SCHOOL CORP	4690	8.62	2	6.45	1	991	94	3030	37
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	5.43	104	3.53	65	686	206	2976	45
LAKE	HAMMOND CITY SCHOOLS	4710	7.97	8	6.32	2	1285	43	3296	16
LAKE	SCHOOL TOWN OF HIGHLAND	4720	5.47	101	3.78	43	821	148	3282	19
LAKE	SCHOOL CITY OF HOBART	4730	10.05	1	6.00	3	871	132	3145	28
LAKE	SCHOOL TOWN OF MUNSTER	4740	6.45	36	4.76	8	1423	30	3067	33
LAKE	WHITING SCHOOL CITY	4760	4.99	159	3.02	149.5	3771	1	4144	2
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	6.19	52	3.56	59	1539	24	3424	11
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	6.26	50	4.72	10	1409	31	3497	8
LAPORTE	NEW PRAIRIE UNITED SCHOOL COR	4805	4.98	162	3.11	132	985	97	2485	189
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	6.64	27	4.93	4	1148	57	3007	42
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	1.82	304	0.95	304	578	249	2810	72
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	5.81	78	4.06	24	1062	73	2830	68
LAPORTE	SOUTH CENTRAL COMM. SCHOOL CO	4940	6.42	38	4.13	23	1310	40	2872	60
LAPORTE	*LAPORTE COMMUNITY SCHOOL CORP*	*4945*	*5.31*	*112*	*3.58*	*57*	*967*	*105*	*2619*	*121*

County	School Corporation	Corp. #	Total Rate 1988	Total Rate Rank 1988	GF Rate 1988	GF Rate Rank 1988	Levy/ADM 1988	Levy/ADM Rank 1988	GF Expend/ADM 1987	GF Expend/ADM Rank 1987
LAWRENCE	NORTH LAWRENCE COMM	5075	6.40	41	3.08	137	642	222	2398	233
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	4.03	258	2.44	276	514	268	2268	287
MADISON	WEST CENTRAL COMMUNITY SCH CO	5245	6.14	53	2.64	227	593	239	2371	251
MADISON	SOUTH MADISON COMMUNITY SCH C	5255	4.65	208	2.52	250	429	289	2415	222
MADISON	ALEXANDRIA COMMUNITY SCHOOL C	5265	4.71	191	3.17	124	473	278	2483	191
MADISON	ANDERSON COMMUNITY SCHOOL COR	5275	4.78	181	3.21	118	849	137	2735	87
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	8.06	7	3.83	37	548	260	2689	98
MARION	M S D DECATUR TOWNSHIP	5300	5.50	97	3.29	100	687	205	3292	17
MARION	FRANKLIN TOWNSHIP COMM SCH CO	5310	6.51	32	3.94	28	876	129	2816	71
MARION	M S D LAWRENCE TOWNSHIP	5330	4.70	197	2.66	221	1171	51	2838	67
MARION	M S D PERRY TOWNSHIP	5340	3.95	266	2.85	183	942	110	3630	5
MARION	M S D PIKE TOWNSHIP	5350	3.90	269	2.76	204	2537	2	3046	35
MARION	M S D WARREN TOWNSHIP	5360	5.08	144	3.39	85	1805	16	4437	1
MARION	M S D WASHINGTON TOWNSHIP	5370	4.71	193	2.78	202	1502	27	3283	18
MARION	M S D WAYNE TOWNSHIP	5375	4.84	173	3.29	101	1375	33	3436	10
MARION	BEECH GROVE CITY SCHOOLS	5380	5.73	86	3.51	67	1136	61	2857	63
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	5.13	140	3.53	63	1063	71	3271	22
MARION	SPEEDWAY CITY SCHOOLS	5400	3.09	298	2.70	215	2195	8	3494	9
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	4.62	211	3.50	69	1293	41	2871	61
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	3.94	267	2.79	195	877	128	2724	90
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	5.00	157	2.72	211	907	119	2911	53
MARSHALL	PLYMOUTH COMMUNITY SCHOOL COR	5485	4.93	166	2.78	199	847	138	2413	224
MARSHALL	TRITON SCHOOL CORPORATION	5495	4.52	221	3.27	105.5	1037	78	2685	100
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	3.86	272	2.65	225	636	228	2633	114
MARTIN	LOOGOOTEE COMMUNITY SCHOOL CO	5525	3.92	268	2.23	289	350	299	2501	175
MIAMI	MACONAQUAH SCHOOL CORP	5615	3.44	289	2.52	252	397	295	3133	29
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	5.10	142	2.90	175	685	207	2362	254
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	6.02	62	3.93	29	798	161	2829	70
MIAMI	PERU COMMUNITY SCHOOLS	5635	4.80	179	3.23	113	636	226	2528	166
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	5.87	70	3.16	126.5	726	187	2330	272
MONROE	MONROE COUNTY COMMUNITY SCH C	5740	4.11	253	2.97	158	1016	86	2716	93
MONTGOMERY	NORTH MONTGOMERY COMM SCH COR	5835	5.99	63	3.24	111	1343	36	2726	89
MONTGOMERY	SOUTH MONTGOMERY COMM SCH COR	5845	5.39	106	2.93	172	817	151	2429	214
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCHO	5855	4.68	200	3.31	94	1256	46	3080	32
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	4.70	196	2.78	198	362	298	2247	295
MORGAN	EMINENCE CONS SCHOOL CORP	5910	5.35	109	3.45	76	842	139	2704	97
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	4.86	171	2.96	162	562	254	2380	246
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	4.70	199	2.99	156	534	264	2435	210
NEWTON	NORTH NEWTON SCHOOL CORP	5945	5.76	85	3.49	72	785	165	2305	277
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	3.76	278	3.02	151	1810	15	3175	25
NOBLE	CENTRAL NOBLE COMM SCHOOL COR	6055	5.43	103	2.91	174	826	145	2496	182
NOBLE	EAST NOBLE SCHOOL CORP	6060	4.25	244	2.69	217	634	229	2286	284
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	5.94	65	3.05	145	704	198	2320	274
OHIO	RISING SUN-OHIO CO COMM	6080	4.28	241	2.50	256	343	301	2178	302
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	3.49	287	2.38	279	633	230	2230	300
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	3.99	262	2.51	255	449	286	2207	301
ORANGE	SPRINGS VALLEY COMM SCHOOL CO	6160	4.95	165	3.16	126.5	719	192	2634	112
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	5.13	139	2.50	258	446	288	2283	286
PARKE	SOUTHWEST PARKE COMM SCHOOL C	6260	5.85	72	3.05	143	664	215	2395	235
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	5.77	82	2.86	180	775	169	2625	120
PARKE	TURKEY RUN COMMUNITY SCHOOL C	6310	4.24	245	2.55	244	987	96	2647	110
PERRY	PERRY CENTRAL COMM SCHOOLS CO	6325	4.02	259	2.25	286.5	474	277	2340	264
PERRY	CANNELTON CITY SCHOOLS	6340	3.97	265	3.65	53	586	243	2711	94
PERRY	TELL CITY-TROY TWP SCHOOL COR	6350	4.50	225	2.49	270	517	267	2422	218
PIKE	PIKE COUNTY SCHOOL CORP	6445	3.29	296	2.28	282	1718	18	2789	76
PORTER	BOONE TOWNSHIP SCHOOLS	6460	5.20	127	2.62	230	562	255	2339	266
PORTER	DUNELAND SCHOOL CORPORATION	6470	4.68	203	3.10	135	2020	11	3336	13
PORTER	MORGAN TOWNSHIP SCHOOLS	6480	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

County	School Corporation	Corp. #	Total Rate		GF Rate		Levy/ADM		GF Expend/ADM	
			1988	Rank 1988	1988	Rank 1988	1988	Rank 1988	1987	Rank 1987
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	5.24	121	3.62	55	1003	88	2441	208
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	7.22	13	4.18	21	939	112	2557	148
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	7.15	14	3.59	56	872	131	2257	291
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	4.96	163	3.51	68	2083	9	3057	34
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	6.28	48	3.84	35	806	157	2555	150
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	5.30	114	3.35	90	1028	83	2740	86
POSEY	M S D MOUNT VERNON	6590	3.84	276	2.77	203	2488	4	2830	69
POSEY	M S D NORTH POSEY COUNTY SCHO	6600	4.38	233	2.61	232	728	185	2366	252
POSEY	NEW HARMONY TOWN & TWP CONS S	6610	7.63	10	4.54	11	2058	10	2970	47
PULASKI	EASTERN PULASKI COMM SCHOOL C	6620	4.21	246	2.60	233	962	106	2547	158
PULASKI	WEST CENTRAL SCHOOL CORP	6630	4.84	174	3.12	131	1257	45	2764	81
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	6.46	34	3.41	83	712	194	2383	243
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	4.68	204	2.71	214	726	186	2344	260
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	4.51	222	2.48	272	449	287	2245	297
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	8.20	6	4.76	7	1425	29	2790	75
RANDOLPH	UNION SCHOOL CORPORATION	6795	3.61	284	2.10	293	600	236	2341	262
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	4.55	218	2.62	229	731	183	2484	190
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	4.54	219	2.21	290	471	281	2319	275
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	3.80	277	2.78	200	811	154	2482	192
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	3.69	280	2.58	238	1017	85	2662	107
RIPLEY	SOUTH RIPLEY COMMUNITY SCH CO	6865	4.25	242	2.50	265	540	263	2142	303
RIPLEY	BATESVILLE COMMUNITY SCHOOL C	6895	4.11	254	2.50	265	779	166	2389	240
RIPLEY	JAC-CEN-DEL COMMUNITY SCH COR	6900	4.98	161	2.94	169	590	240	2449	203
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	5.49	98	1.92	302	308	302	2419	221
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	4.70	198	3.13	129	1035	79	2578	139
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	6.02	61	2.71	212	827	143	2626	118
ST JOSEPH	PENN-HARRIS-MADISON SCHOOL CO	7175	7.40	11	3.50	70	750	175	2420	220
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	6.05	57	4.47	13	984	98	2580	138
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOL C	7205	5.82	77	3.82	40	1161	53	2994	43
ST JOSEPH	UNION-NORTH UNITED SCHOOL COR	7215	6.49	33	2.84	186	588	241	2399	232
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	5.32	111	3.45	78	493	272	2495	183
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	5.15	137	2.84	184	579	247	2357	255
SHELBY	SHELBY EASTERN SCHOOLS	7285	4.93	167	2.95	163	801	160	2511	172
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	4.71	192	2.69	219	572	251	2398	234
SHELBY	SOUTHWESTERN CON SCH SHELBY C	7360	4.76	185	2.94	171	858	135	2422	219
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	4.31	239	2.97	159	888	125	2659	108
SPENCER	NORTH SPENCER COUNTY SCHOOL C	7385	3.87	271	2.50	265	887	126	2258	290
SPENCER	SOUTH SPENCER COUNTY SCHOOL C	7445	2.09	303	1.47	303	1773	17	2371	250
STARKE	OREGON-DAVIS SCHOOL CORPORATI	7495	8.35	3	4.15	22	975	101	2758	82
STARKE	NORTH JUDSON-SAN PIERRE SCH C	7515	4.44	226	3.06	141	642	221	2476	196
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	4.52	220	2.57	241	526	266	2306	276
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	5.20	125	2.76	205	1311	39	2549	156
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	4.83	175	2.99	155	977	100	2846	65
STEUBEN	M S D STEUBEN COUNTY	7615	5.10	141	2.97	160	1049	74	2500	176
SULLIVAN	NORTHEAST SCHOOL CORP	7645	6.77	21	3.85	34	1169	52	2616	123
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	4.18	247	2.58	236	2378	6	2600	127
SWITZERLAND	SWITZERLAND COUNTY SCHOOL COR	7775	5.18	132	2.65	224	582	245	2335	268
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	5.18	130	3.87	33	1507	25	3184	24
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	4.61	213	2.69	220	1125	63	2443	206
TIPPECANOE	WEST LAFAYETTE COMM SCHOOL CO	7875	4.09	256	3.46	74	1618	21	3644	4
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	6.39	42	3.01	153	731	182	2292	281
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	5.48	99	3.30	97	994	93	2597	129
UNION	UNION COUNTY SCHOOL CORP	7950	3.42	292	2.60	234	698	203	2514	171
VANDERBURGH	EVANSVILLE-VANDERBURGH SCH CO	7995	5.19	128	4.05	25	1432	28	2928	50
VERMILLION	NORTH VERMILLION COMM SCH COR	8010	4.40	231	2.87	179	1268	44	2567	143
VERMILLION	SOUTH VERMILLION COMM SCH COR	8020	5.96	64	3.22	115	1101	66	2291	282
VIGO	VIGO COUNTY SCHOOL CORP	8030	5.77	83	4.00	26	901	122	2627	117
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	5.25	119	3.23	112	806	156	2400	230

County	School Corporation	Corp. #	Total Rate		GF Rate		Levy/ADM		GF Expend/ADM	
			1988	Rank 1988	1988	Rank 1988	1988	Rank 1988	1987	Rank 1987
WABASH	M S D WABASH COUNTY SCHOOLS	8050	5.23	122	3.08	138	806	155	2567	144
WABASH	WABASH CITY SCHOOLS	8060	5.00	158	3.57	58	896	123	2850	64
WARREN	M S D WARREN COUNTY	8115	4.72	189	3.07	140	1064	70	2603	125
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	4.59	215	2.96	161	1152	55	2333	270
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	4.73	187	3.11	133	762	171	2305	278
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	4.60	214	2.52	251	418	291	2106	304
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	4.12	251	2.55	246	484	274	2299	279
WAYNE	NETTLE CREEK SCHOOL CORP	8305	5.85	73	3.62	54	1026	84	2650	109
WAYNE	WESTERN WAYNE SCHOOLS	8355	6.22	51	3.43	82	636	227	2500	177
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	5.31	113	3.80	42	719	193	2341	263
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	6.97	15	2.82	187	481	275	2347	258
WAYNE	RICHMOND COMMUNITY SCHOOL COR	8385	5.76	84	3.98	27	1145	58	2729	88
WELLS	SOUTHERN WELLS COMMUNITY SCHO	8425	4.70	195	3.70	46	1031	82	2704	96
WELLS	NORTHERN WELLS COMMUNITY SCHO	8435	5.60	94	2.95	164	732	181	2441	207
WELLS	M S D BLUFFTON-HARRISON	8445	5.57	95	3.68	49	926	115	2780	77
WHITE	NORTH WHITE SCHOOL CORP	8515	4.85	172	3.83	38	1546	23	3320	14
WHITE	FRONTIER SCHOOL CORPORATION	8525	5.80	79	3.69	47	1353	35	2597	130
WHITE	TRI-COUNTY SCHOOL CORP	8535	4.65	207	2.95	165	1997	12	3303	15
WHITE	TWIN LAKES SCHOOL CORP	8565	4.71	190	2.94	167	1035	80	2498	180
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	3.88	270	2.51	253	720	191	3818	3
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	2.91	301	2.10	295	562	256	2944	48
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	3.69	281	2.43	277	725	188	2928	49
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	5.18	133	3.53	64	671	212	2339	265
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	2.84	302	2.09	296	406	294	2581	137
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	4.56	217	2.81	191	1682	19	3128	30
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	3.98	263	2.62	231	855	136	2875	59
WHITLEY	COLUMBIA CITY SCHOOLS	8665	5.70	88	4.27	18	1013	87	2890	57

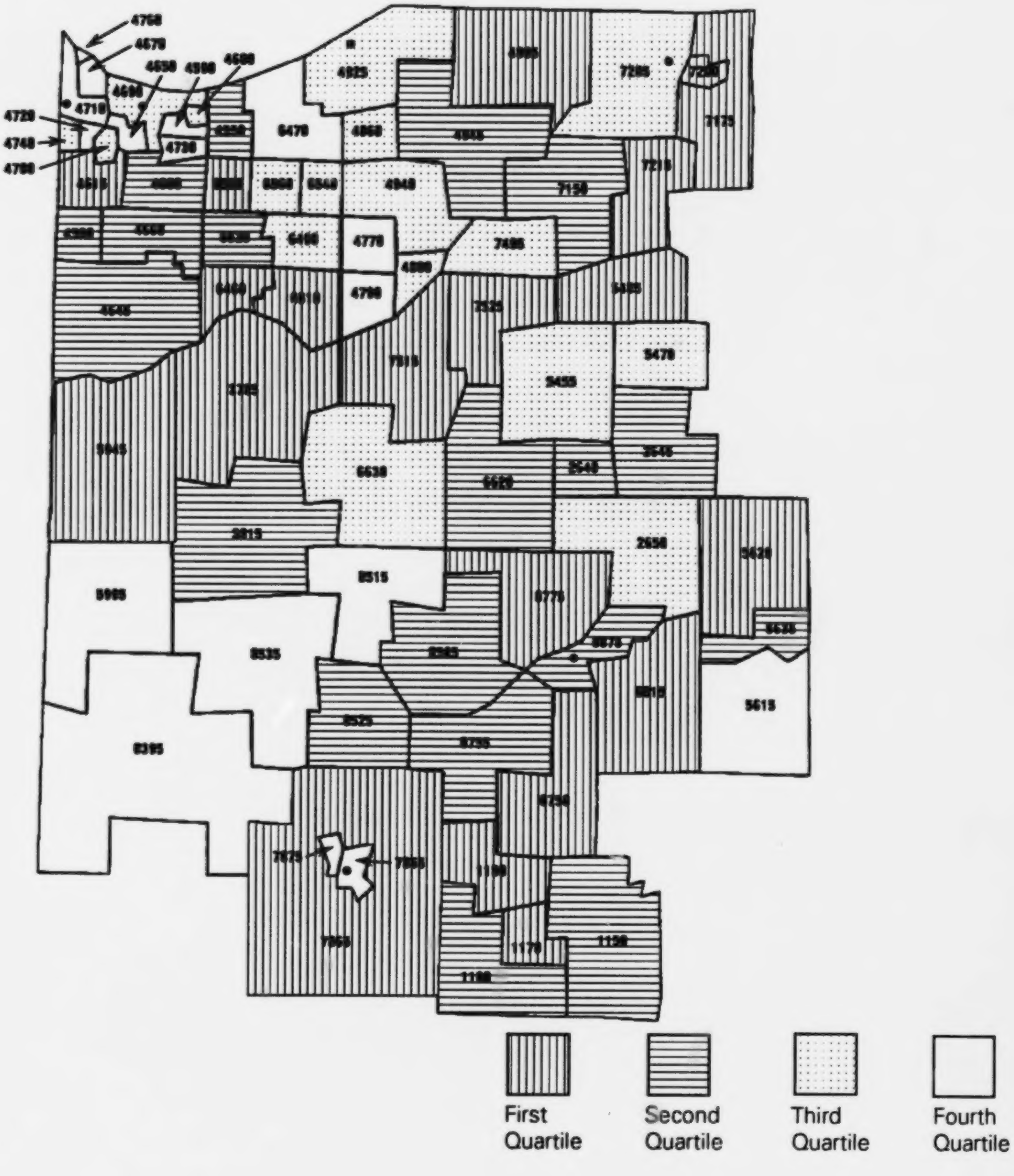
INDIANA SCHOOL DISTRICT REGIONAL GROUPINGS


Gary
South Bend
Elkhart
Hammond
NORTHEAST
NORTHWEST
Warsaw
Fort Wayne
Logansport
Wabash
Kokomo
Marion
Lafayette
Muncie
CENTRAL
Newcastle
Indianapolis
Richmond
Franklin
Terre Haute
Greensburg
Columbus
Bloomington
Aurora
SOUTHEAST
Bedford
Madison
Vincennes
SOUTHWEST
New Albany
Evansville

Northwest Region for Indiana

0395	BENTON COMMUNITY SCHOOL CORP	BENTON
0750	CARROLL CONSOLIDATED SCHOOL C	CARROLL
0755	DELPHI COMMUNITY SCHOOL CORP	CARROLL
0775	PIONEER REGIONAL SCHOOL CORP	CASS
0815	SOUTHEASTERN SCHOOL CORP	CASS
0875	LOGANSPORT COMMUNITY SCHOOL C	CASS
1150	CLINTON CENTRAL SCHOOL CORP	CLINTON
1160	CLINTON PRAIRIE SCHOOL CORP	CLINTON
1170	FRANKFORT COMMUNITY	CLINTON
1180	ROSSVILLE CONS SCHOOL DISTRIC	CLINTON
2640	UNION TOWNSHIP SCHOOLS	FULTON
2645	ROCHESTER COMMUNITY SCHOOL CO	FULTON
2650	CASTON SCHOOL CORPORATION	FULTON
4515	PRAIRIE HEIGHTS COMM SCHOOL C	LAGRANGE
4525	WESTVIEW SCHOOL CORPORATION	LAGRANGE
4535	LAKELAND SCHOOL CORPORATION	LAGRANGE
4580	HANOVER COMMUNITY SCHOOL CORP	LAKE
4590	HOBART TWP COMMUNITY SCHOOL C	LAKE
4600	MERRILLVILLE COMMUNITY SCHOOL	LAKE
4615	LAKE CENTRAL SCHOOL CORP	LAKE
4645	TRI-CREEK SCHOOL CORP	LAKE
4650	LAKE RIDGE SCHOOLS	LAKE
4660	CROWN POINT COMMUNITY SCH COR	LAKE
4670	SCHOOL CITY OF EAST CHICAGO	LAKE
4680	LAKE STATION COMMUNITY SCHOOL	LAKE
4690	GARY COMMUNITY SCHOOL CORP	LAKE
4700	GRIFFITH PUBLIC SCHOOLS	LAKE
4710	HAMMOND CITY SCHOOLS	LAKE
4720	SCHOOL TOWN OF HIGHLAND	LAKE
4730	SCHOOL CITY OF HOBART	LAKE
4740	SCHOOL TOWN OF MUNSTER	LAKE
4760	WHITING SCHOOL CITY	LAKE
4770	CASS TOWNSHIP SCHOOLS	LAPORTE
4790	DEWEY TOWNSHIP SCHOOLS	LAPORTE
4805	NEW PRAIRIE UNITED SCHOOL COR	LAPORTE
4860	NEW DURHAM TOWNSHIP SCHOOLS	LAPORTE
4880	PRAIRIE TOWNSHIP SCHOOLS	LAPORTE
4925	MICHIGAN CITY AREA SCHOOLS	LAPORTE
4940	SOUTH CENTRAL COMM. SCHOOL CO	LAPORTE
4945	LAPORTE COMMUNITY SCHOOL CORP	LAPORTE
5455	CULVER COMMUNITY SCHOOLS CORP	MARSHALL
5470	ARGOS COMMUNITY SCHOOLS	MARSHALL
5485	PLYMOUTH COMMUNITY SCHOOL COR	MARSHALL
5615	MACONAQUAH SCHOOL CORP	MIAMI
5620	NORTH MIAMI COMMUNITY SCHOOLS	MIAMI
5635	PERU COMMUNITY SCHOOLS	MIAMI
5900	MONROE-GREGG SCHOOL DISTRICT	MORGAN
5945	NORTH NEWTON SCHOOL CORP	NEWTON
5995	SOUTH NEWTON SCHOOL CORP	NEWTON
6460	BOONE TOWNSHIP SCHOOLS	PORTER
6470	DUNELAND SCHOOL CORPORATION	PORTER
6490	MORGAN TOWNSHIP SCHOOLS	PORTER
6510	PLEASANT TOWNSHIP SCHOOLS	PORTER
6520	PORTER TOWNSHIP SCHOOL CORP	PORTER
6530	UNION TOWNSHIP SCHOOL CORP	PORTER
6540	WASHINGTON TOWNSHIP SCHOOLS	PORTER
6550	PORTAGE TOWNSHIP SCHOOLS	PORTER
6560	VALPARAISO COMMUNITY SCHOOLS	PORTER
6620	EASTERN PULASKI COMM SCHOOL C	PULASKI
6630	WEST CENTRAL SCHOOL CORP	PULASKI
7150	JOHN GLENN SCHOOL CORPORATION	ST JOSEPH
7175	PENN-HARRIS-MADISON SCHOOL CO	ST JOSEPH
7200	SCHOOL CITY OF MISHAWAKA	ST JOSEPH
7205	SOUTH BEND COMMUNITY SCHOOL C	ST JOSEPH
7215	UNION-NORTH UNITED SCHOOL COR	ST JOSEPH
7495	OREGON-DAVIS SCHOOL CORPORATI	STARKE
7515	NORTH JUDSON-SAN PIERRE SCH C	STARKE
7525	KNOX COMMUNITY SCHOOL CORP	STARKE
7855	LAFAYETTE SCHOOL CORPORATION	TIPPECANOE
7865	TIPPECANOE SCHOOL CORP	TIPPECANOE
7875	WEST LAFAYETTE COMM SCHOOL CO	TIPPECANOE

NORTHWEST INDIANA
General Fund Expenditures per ADM, 1987 by School District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7285
7175
9470
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7150
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7495
4790
5470
5455
6638
2815
2650
8515
5965
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8395
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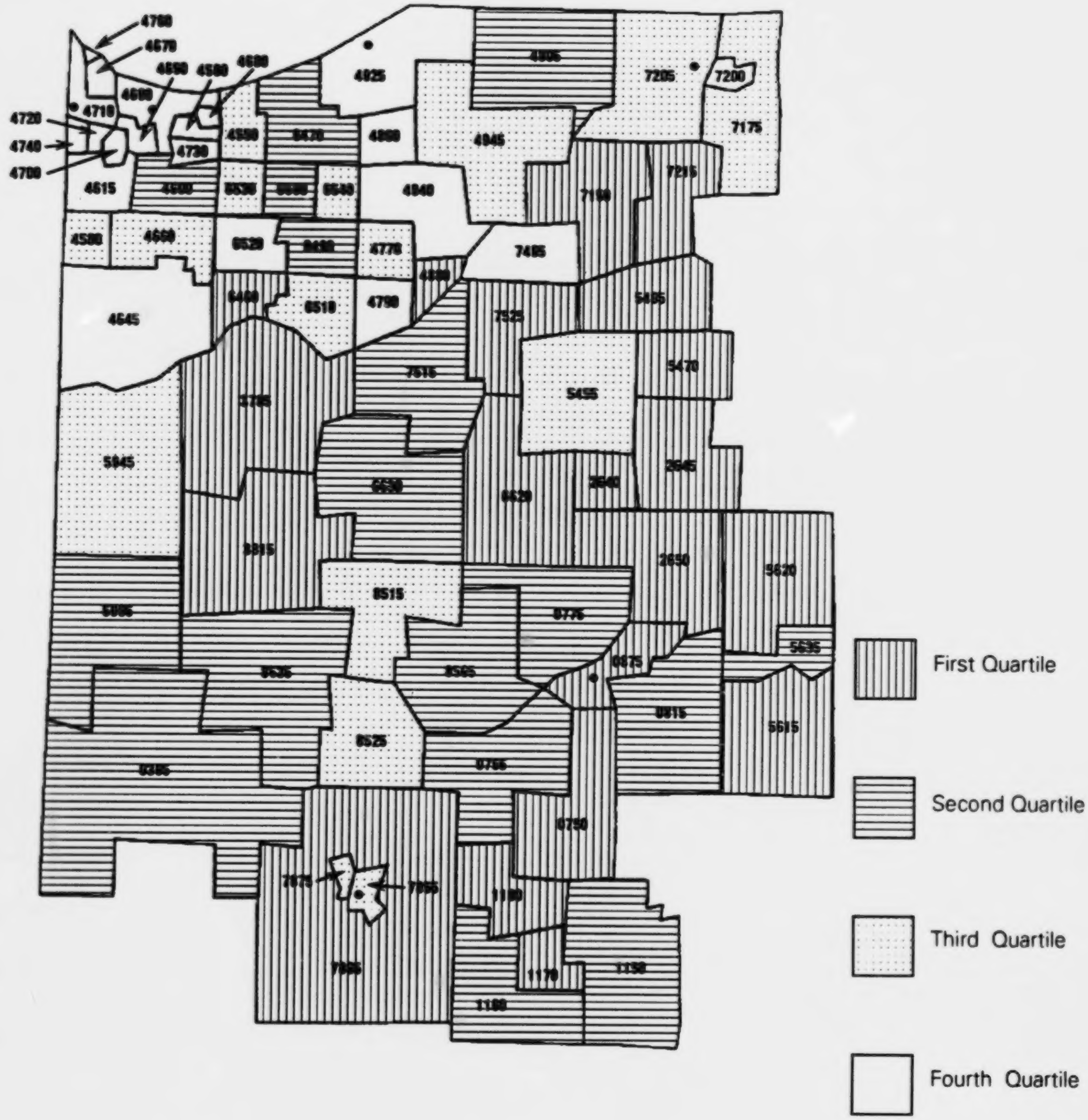
First Quartile
Second Quartile
Third Quartile
Fourth Quartile

NORTHWEST INDIANA
General Fund Property Tax Rates, 1988 by School District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7175
4860
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4940
4580
4660
8520
4770
7485
7215
7190
4645
8510
4790
7525
5485
7515
5470
5455
3785
5845
5630
2640
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8515
5006
0775
5635
0875
8626
8565
0815
5615
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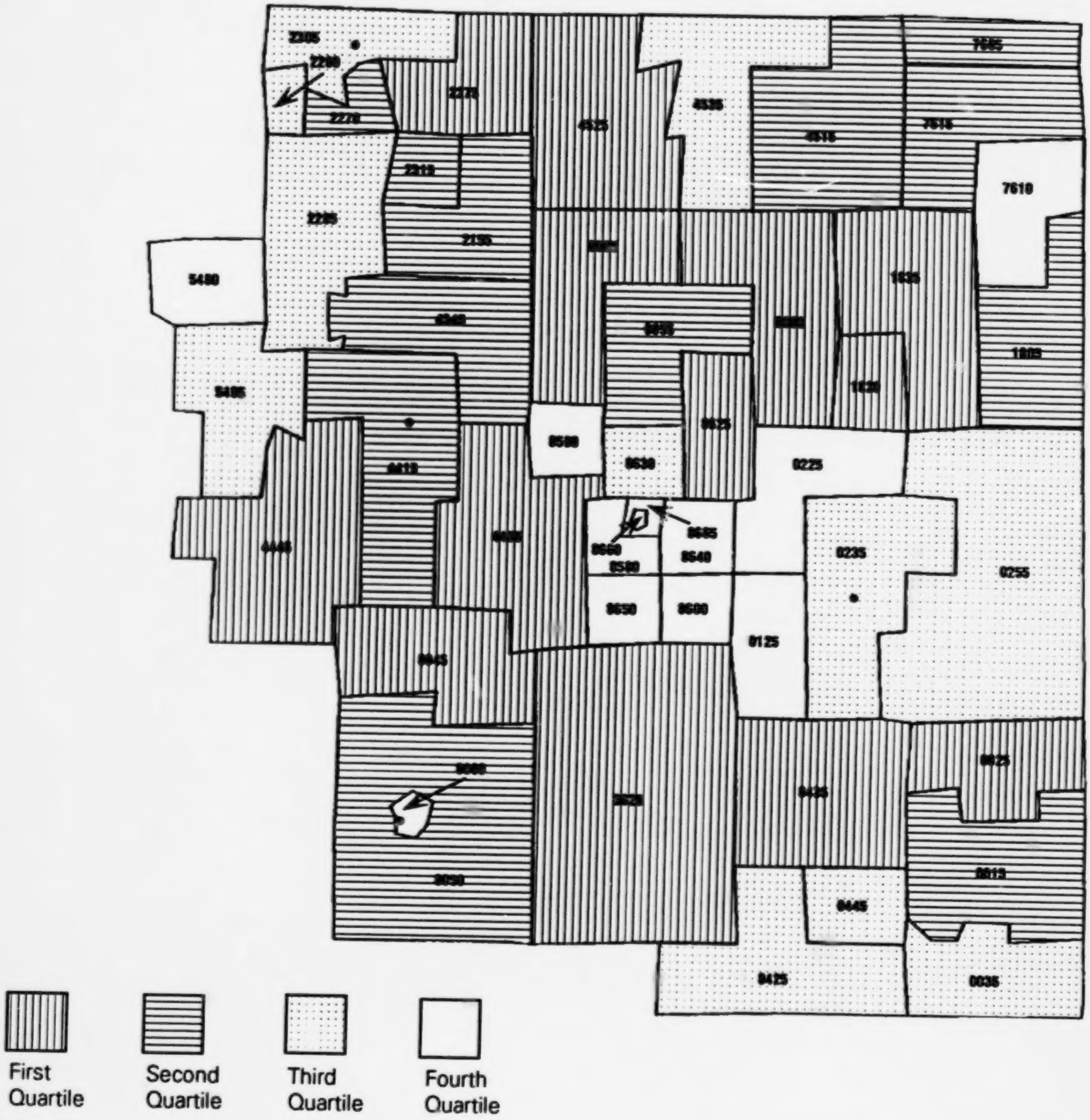
0385
0765
0750
7875
7865
7856
1180
1170
1150
1160
First Quartile
Second Quartile
Third Quartile
Fourth Quartile

Northeast Region for Indiana

0015	ADAMS CENTRAL COMMUNITY SCHOO	ADAMS
0025	NORTH ADAMS COMMUNITY SCHOOLS	ADAMS
0035	SOUTH ADAMS SCHOOLS	ADAMS
0125	M S D SOUTHWEST ALLEN COUNTY	ALLEN
0225	NORTHWEST ALLEN COUNTY SCHOOL	ALLEN
0235	FORT WAYNE COMMUNITY SCHOOLS	ALLEN
0255	EAST ALLEN COUNTY SCHOOLS	ALLEN
1805	DEKALB CO EASTERN COMM SCH DI	DEKALB
1820	GARRETT-KEYSER-BUTLER COMM SC	DEKALB
1835	DEKALB CO CTL UNITED SCH DIST	DEKALB
2155	FAIRFIELD COMMUNITY SCHOOLS	ELKHART
2260	BAUGO COMMUNITY SCHOOLS	ELKHART
2270	CONCORD COMMUNITY SCHOOLS	ELKHART
2275	MIDDLEBURY COMMUNITY SCHOOLS	ELKHART
2285	WA-NEE COMMUNITY SCHOOLS	ELKHART
2305	ELKHART COMMUNITY SCHOOLS	ELKHART
2315	GOSHEN COMMUNITY SCHOOLS	ELKHART
3625	HUNTINGTON CO COMMUNITY SCH C	HUNTINGTON
3785	KANKAKEE VALLEY SCHOOL CORP	JASPER
3815	RENSSELAER CENTRAL SCHOOL COR	JASPER
3945	JAY SCHOOL CORP	JAY
4345	WAWASEE COMMUNITY SCHOOL CORP	KOSCIUSKO
4415	WARSAW COMMUNITY SCHOOLS	KOSCIUSKO
4445	TIPPECANOE VALLEY SCHOOL CORP	KOSCIUSKO
4455	WHITKO COMMUNITY SCHOOL CORP	KOSCIUSKO
5480	BREMEN PUBLIC SCHOOLS	MARSHALL
5495	TRITON SCHOOL CORPORATION	MARSHALL
6055	CENTRAL NOBLE COMM SCHOOL COR	NOBLE
6060	EAST NOBLE SCHOOL CORP	NOBLE
6065	WEST NOBLE SCHOOL CORPORATION	NOBLE
7605	FREMONT COMMUNITY SCHOOLS	STEUBEN
7610	HAMILTON COMMUNITY SCHOOLS	STEUBEN
7615	M S D STEUBEN COUNTY	STEUBEN
8045	MANCHESTER COMMUNITY SCHOOLS	WABASH
8050	M S D WABASH COUNTY SCHOOLS	WABASH
8060	WABASH CITY SCHOOLS	WABASH
8425	SOUTHERN WELLS COMMUNITY SCHO	WELLS
8435	NORTHERN WELLS COMMUNITY SCHO	WELLS
8445	M S D BLUFFTON-HARRISON	WELLS
8515	NORTH WHITE SCHOOL CORP	WHITE
8525	FRONTIER SCHOOL CORPORATION	WHITE
8535	TRI-COUNTY SCHOOL CORP	WHITE
8565	TWIN LAKES SCHOOL CORP	WHITE
8580	COLUMBIA TOWNSHIP SCHOOLS	WHITLEY
8590	ETNA-TROY TOWNSHIP SCHOOLS	WHITLEY
8600	JEFFERSON TOWNSHIP SCHOOLS	WHITLEY
8625	SMITH-GREEN COMMUNITY SCHOOLS	WHITLEY
8630	THORNCREEK TOWNSHIP SCHOOLS	WHITLEY
8640	UNION TOWNSHIP SCHOOLS	WHITLEY
8650	WASHINGTON TOWNSHIP SCHOOLS	WHITLEY
8665	COLUMBIA CITY SCHOOLS	WHITLEY

NORTHEAST INDIANA
General Fund Expenditures per ADM, 1987 by School District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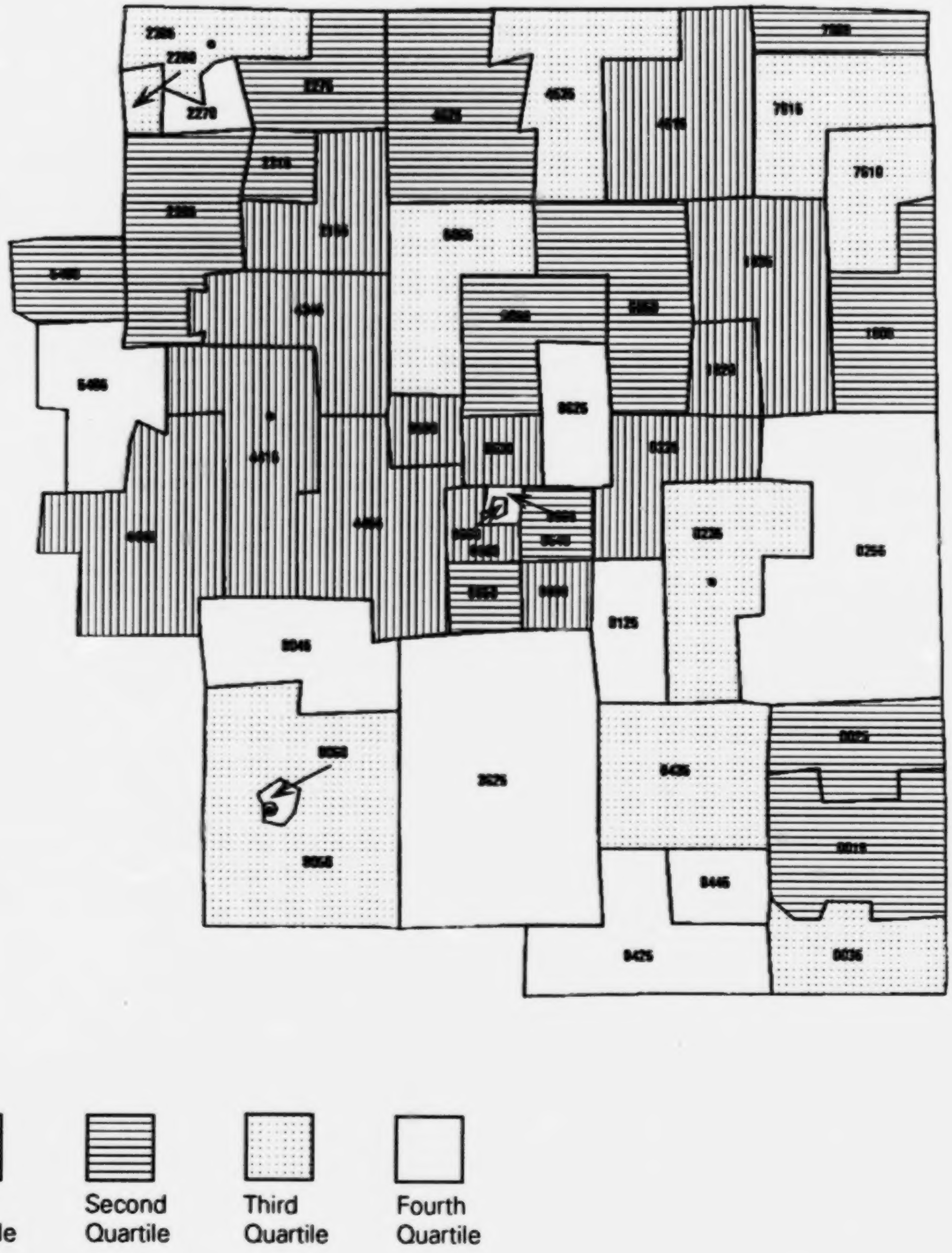
NORTHEAST INDIANA
General Fund Property Tax Rates, 1988 by School District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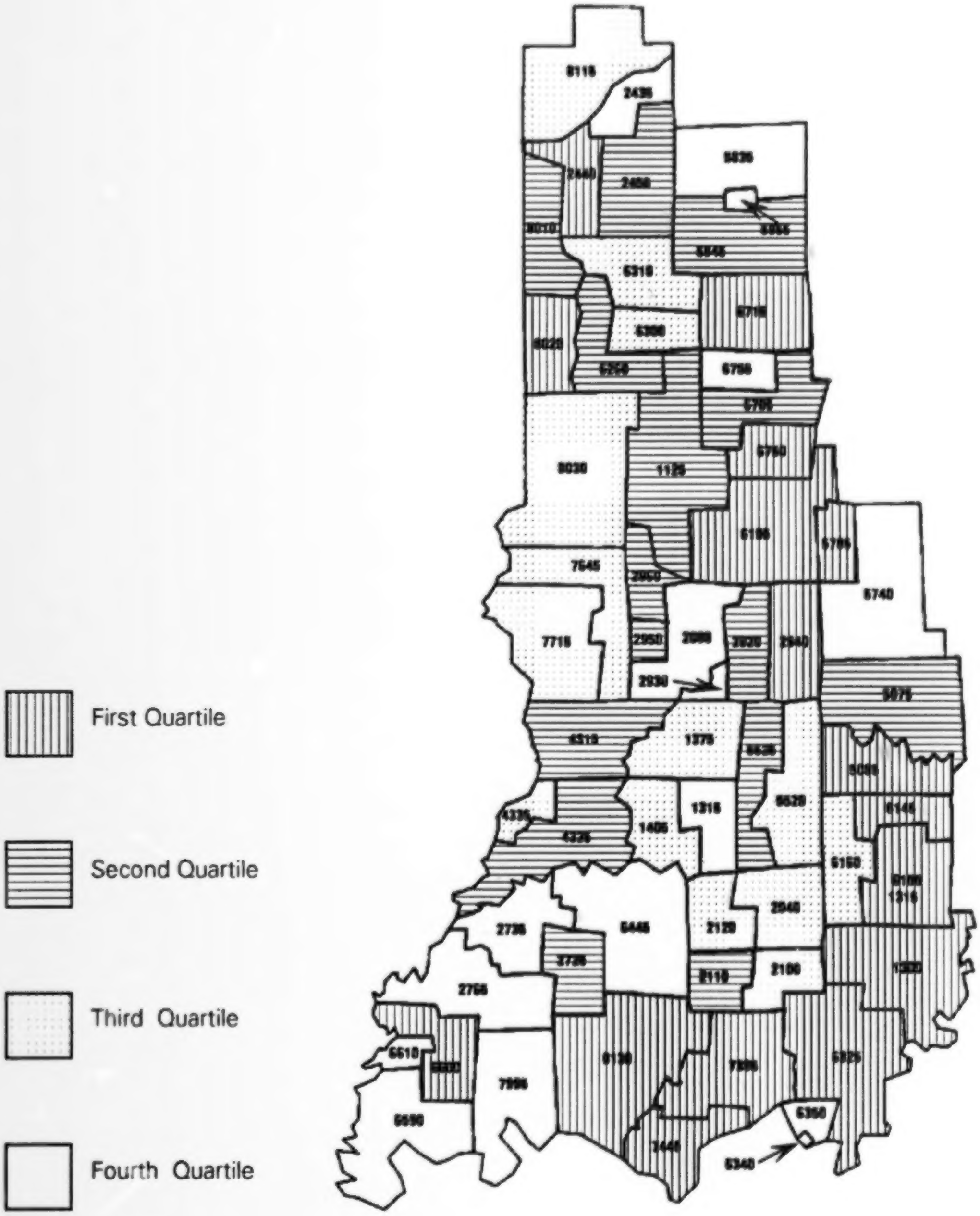
Southwest Region for Indiana

1125	CLAY COMMUNITY SCHOOLS	CLAY
1300	CRAWFORD COUNTY COMM SCHOOL C	CRAWFORD
1315	BARR-REEVE COMMUNITY SCHOOLS	DAVIESS
1375	NORTH DAVIESS COUNTY COMM SCH	DAVIESS
1405	WASHINGTON COMMUNITY SCHOOLS	DAVIESS
2040	NORTHEAST DUBOIS COUNTY SCH C	DUBOIS
2100	SOUTHEAST DUBOIS COUNTY SCH C	DUBOIS
2110	SOUTHWEST DUBOIS COUNTY SCH C	DUBOIS
2120	GREATER JASPER CONSOLIDATED S	DUBOIS
2435	ATTICA CONSOLIDATED SCHOOL CO	FOUNTAIN
2440	COVINGTON COMMUNITY SCHOOL CO	FOUNTAIN
2455	SOUTHEAST FOUNTAIN SCHOOL COR	FOUNTAIN
2725	EAST GIBSON SCHOOL CORPORATIO	GIBSON
2735	NORTH GIBSON SCHOOL CORPORATI	GIBSON
2765	SOUTH GIBSON SCHOOL CORPORATI	GIBSON
2920	BLOOMFIELD SCHOOL DISTRICT	GREENE
2930	CENTRAL SCHOOL DIST OF GREENE	GREENE
2940	EASTERN SCH DIST OF GREENE CO	GREENE
2950	LINTON-STOCKTON SCHOOL CORP	GREENE
2960	M S D SHAKAMAK SCHOOLS	GREENE
2980	WHITE RIVER VALLEY SCH DIST	GREENE
4315	NORTH KNOX SCHOOL CORP	KNOX
4325	SOUTH KNOX SCHOOL CORP	KNOX
4335	VINCENNES COMMUNITY SCHOOL CO	KNOX
5075	NORTH LAWRENCE COMM	LAWRENCE
5085	MITCHELL COMMUNITY SCHOOLS	LAWRENCE
5520	SHOALS COMMUNITY SCHOOL CORP	MARTIN
5525	LOOGOOTEE COMMUNITY SCHOOL CO	MARTIN
5705	RICHLAND-BEAN BLOSSOM C.S.C.	MONROE
5740	MONROE COUNTY COMMUNITY SCH C	MONROE
5835	NORTH MONTGOMERY COMM SCH COR	MONTGOMERY
5845	SOUTH MONTGOMERY COMM SCH COR	MONTGOMERY
5855	CRAWFORDSVILLE COMMUNITY SCHO	MONTGOMERY
6145	ORLEANS COMMUNITY SCHOOLS	ORANGE
6155	PAOLI COMMUNITY SCHOOL CORP	ORANGE
6160	SPRINGS VALLEY COMM SCHOOL CO	ORANGE
6195	SPENCER-OWEN COMMUNITY SCHOOL	OWEN
6260	SOUTHWEST PARKE COMM SCHOOL C	PARKE
6300	ROCKVILLE COMMUNITY SCHOOLS	PARKE
6310	TURKEY RUN COMMUNITY SCHOOL C	PARKE
6325	PERRY CENTRAL COMM SCHOOLS CO	PERRY
6340	CANNELTON CITY SCHOOLS	PERRY
6350	TELL CITY-TROY TWP SCHOOL COR	PERRY
6445	PIKE COUNTY SCHOOL CORP	PIKE
6590	M S D MOUNT VERNON	POSEY
6600	M S D NORTH POSEY COUNTY SCHO	POSEY
6610	NEW HARMONY TOWN & TWP CONS S	POSEY
6705	SOUTH PUTNAM COMMUNITY SCHOOL	PUTNAM
6715	NORTH PUTNAM COMMUNITY SCHOOL	PUTNAM
6750	CLOVERDALE COMMUNITY SCHOOLS	PUTNAM
6755	GREENCASTLE COMMUNITY SCHOOL	PUTNAM
7385	NORTH SPENCER COUNTY SCHOOL C	SPENCER
7445	SOUTH SPENCER COUNTY SCHOOL C	SPENCER
7645	NORTHEAST SCHOOL CORP	SULLIVAN
7715	SOUTHWEST SCHOOL CORP	SULLIVAN
7995	EVANSVILLE-VANDERBURGH SCH CO	VANDERBURGH
8010	NORTH VERMILLION COMM SCH COR	VERMILLION
8020	SOUTH VERMILLION COMM SCH COR	VERMILLION
8030	VIGO COUNTY SCHOOL CORP	VIGO
8115	M S D WARREN COUNTY	WARREN
8130	WARRICK COUNTY SCHOOL CORP	WARRICK

SOUTHWEST INDIANA
General Fund Expenditures per ADM, 1987 by School District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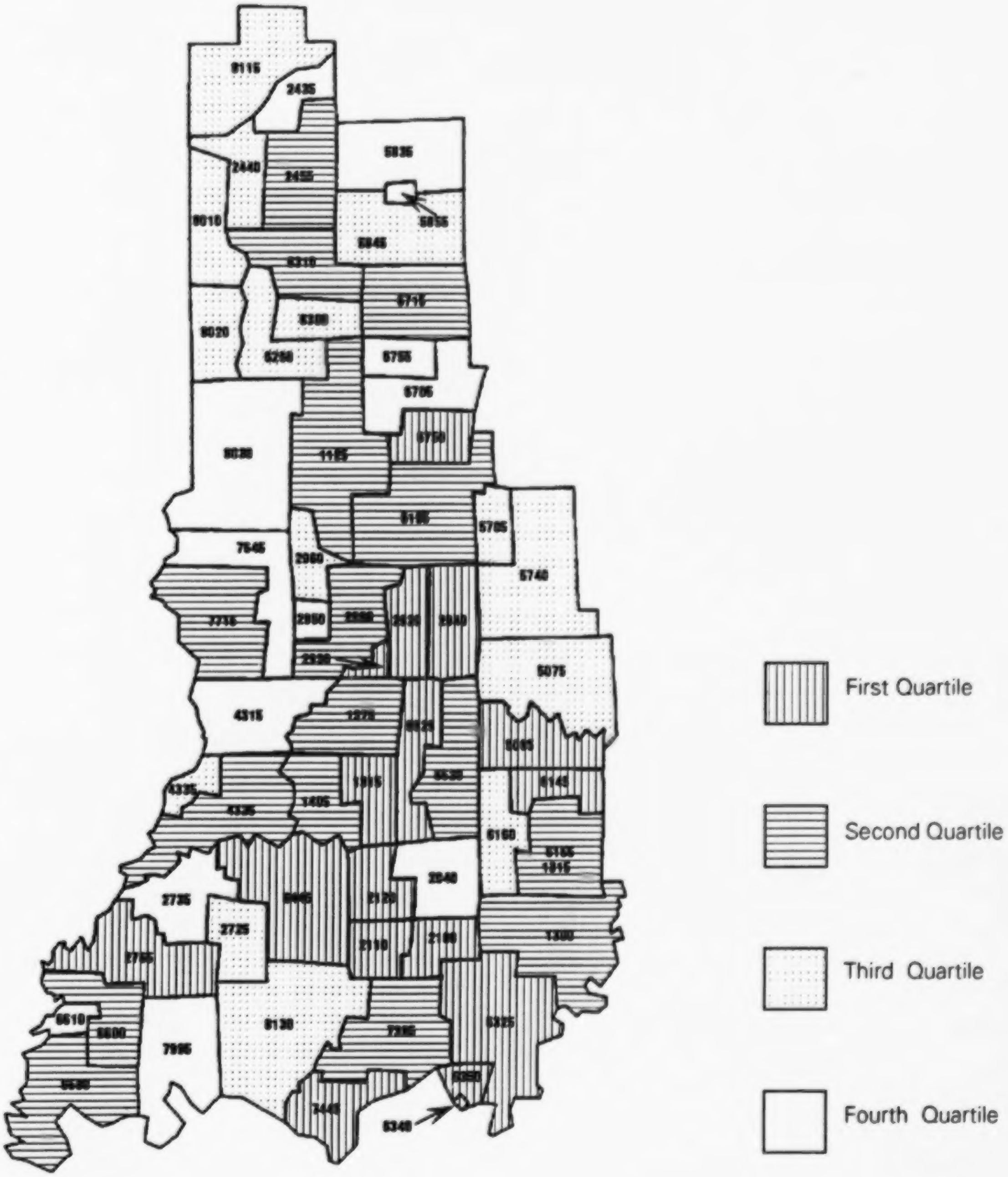
SOUTHWEST INDIANA
General Fund Property Tax Rates, 1988 by School District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First Quartile
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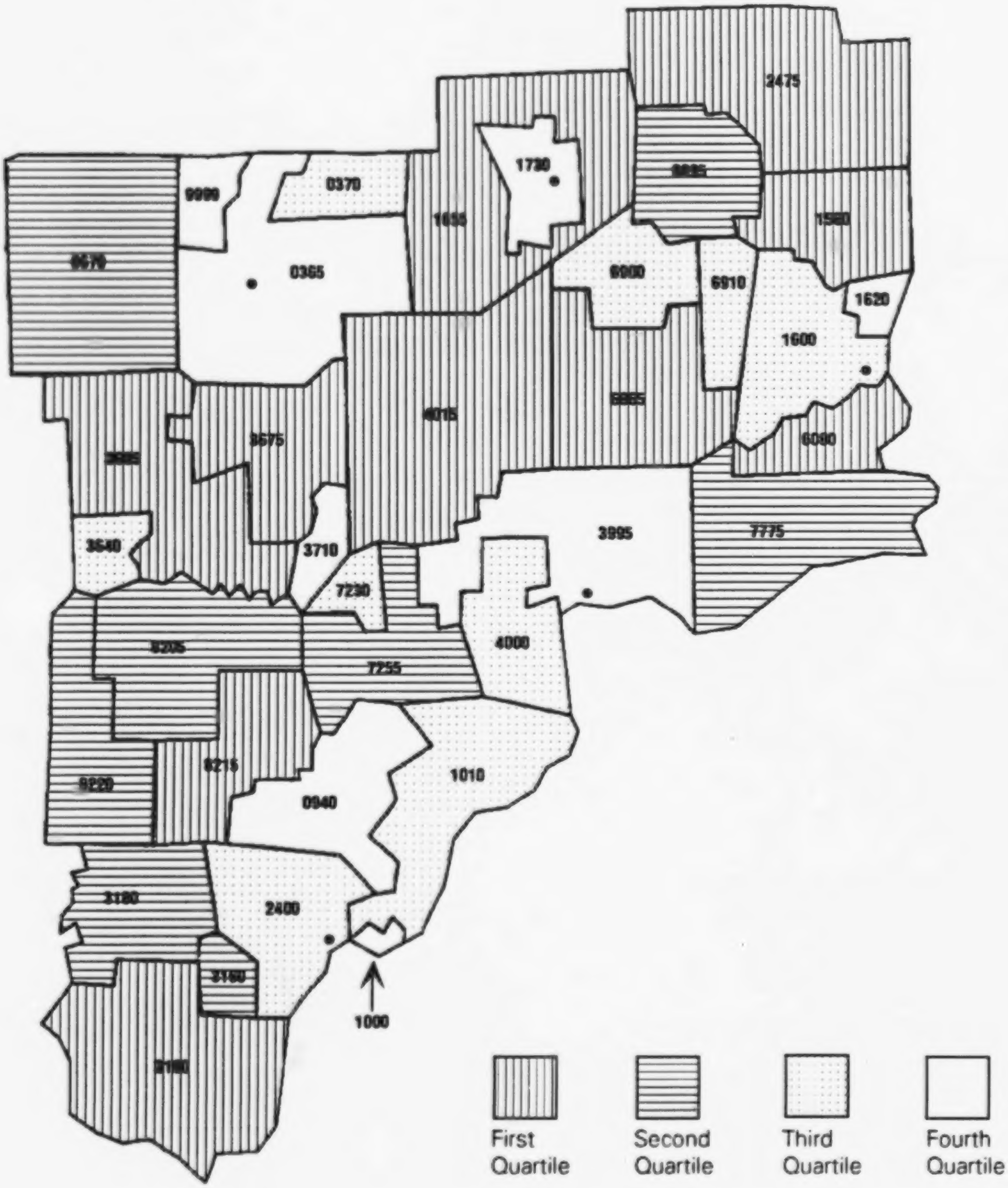
Third Quartile
Fourth Quartile

Southeast Region for Indiana

0365	BARTHOLOMEW CONS SCHOOL CORP	BARTHOLOMEW
0370	FLAT ROCK-HAWCREEK SCHOOL COR	BARTHOLOMEW
0670	COUNTY SCHOOL CORP OF BROWN C	BROWN
0940	WEST CLARK COMMUNITY SCHOOLS	CLARK
1000	CLARKSVILLE COMM SCHOOL CORP	CLARK
1010	GREATER CLARK COUNTY SCHOOLS	CLARK
1560	SUNMAN-DEARBORN COMM SCH CORP	DEARBORN
1600	SOUTH DEARBORN COMM SCHOOL CO	DEARBORN
1620	LAWRENCEBURG COMM SCHOOL CORP	DEARBORN
1655	DECATUR COUNTY COMMUNITY SCHO	DECATUR
1730	GREENSBURG COMMUNITY SCHOOLS	DECATUR
2400	NEW ALBANY-FLOYD CO CONS SCH	FLOYD
2475	FRANKLIN COUNTY COMM SCH CORP	FRANKLIN
3160	FRANKLIN TOWNSHIP SCHOOLS	HARRISON
3180	NORTH CENTRAL COMM SCHOOL COR	HARRISON
3190	SOUTH HARRISON COMMUNITY SCHO	HARRISON
3640	MEDORA COMMUNITY SCHOOL CORP	JACKSON
3675	SEYMOUR COMMUNITY SCHOOLS	JACKSON
3695	BROWNSTOWN CENTRAL COMM SCH C	JACKSON
3710	CROTHERSVILLE COMMUNITY SCHOO	JACKSON
3995	MADISON CONSOLIDATED SCHOOLS	JEFFERSON
4000	SOUTHWESTERN-JEFFERSON CO CON	JEFFERSON
4015	JENNINGS COUNTY SCHOOL CORP	JENNINGS
6080	RISING SUN-OHIO CO COMM	OHIO
6865	SOUTH RIPLEY COMMUNITY SCH CO	RIPLEY
6895	BATESVILLE COMMUNITY SCHOOL C	RIPLEY
6900	JAC-CEN-DEL COMMUNITY SCH COR	RIPLEY
6910	MILAN COMMUNITY SCHOOLS	RIPLEY
7230	SCOTT COUNTY SCHOOL DISTRICT	SCOTT
7255	SCOTT COUNTY SCHOOL DISTRICT	SCOTT
7775	SWITZERLAND COUNTY SCHOOL COR	SWITZERLAND
8205	SALEM COMMUNITY SCHOOLS	WASHINGTON
8215	EAST WASHINGTON SCHOOL CORP	WASHINGTON
8220	WEST WASHINGTON SCHOOL CORP	WASHINGTON

SOUTHEAST INDIANA
General Fund Expenditures per ADM, 1987 by School District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Third Quartile
Fourth Quartile

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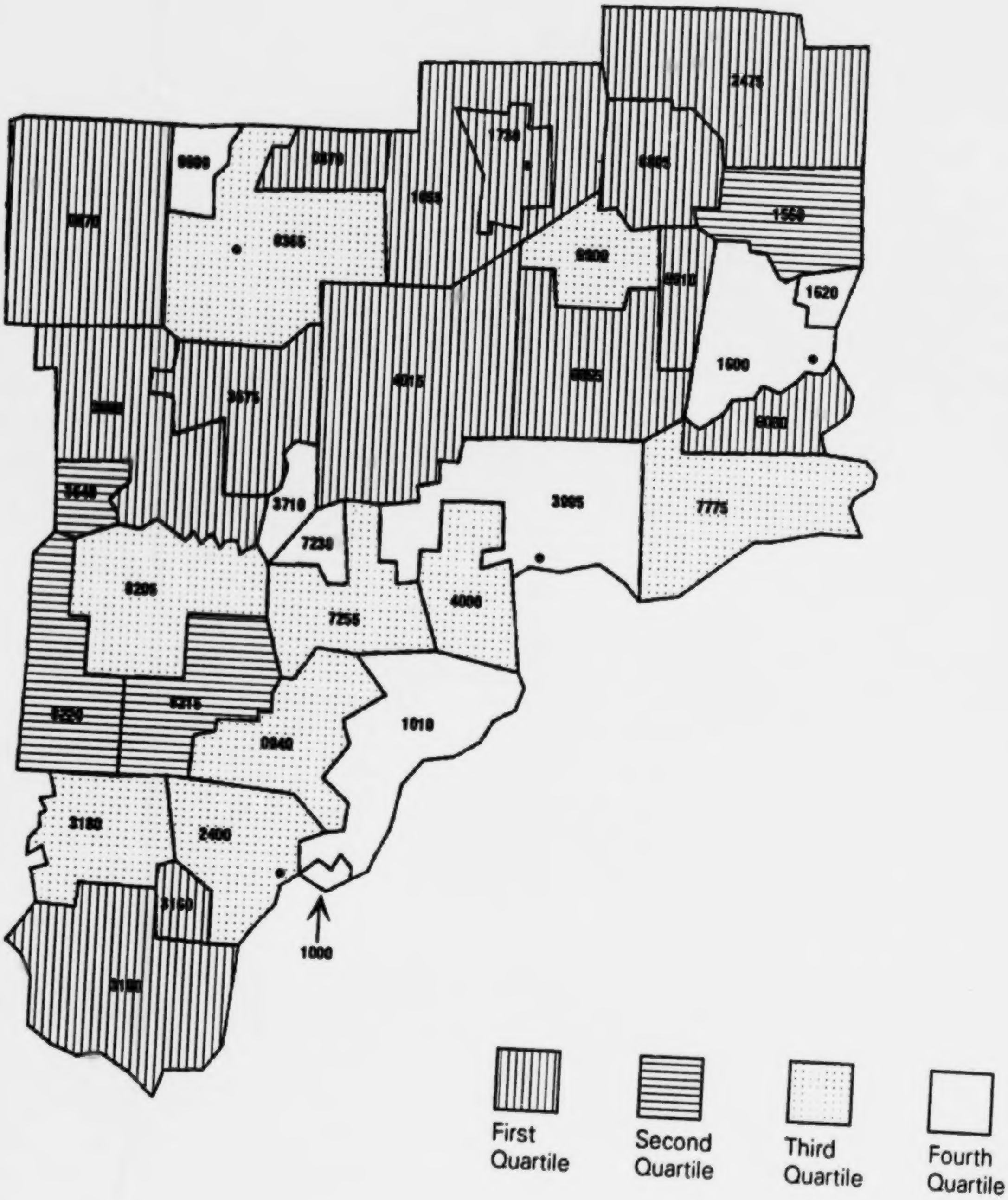
SOUTHEAST INDIANA
General Fund Property Tax Rates, 1988 by School District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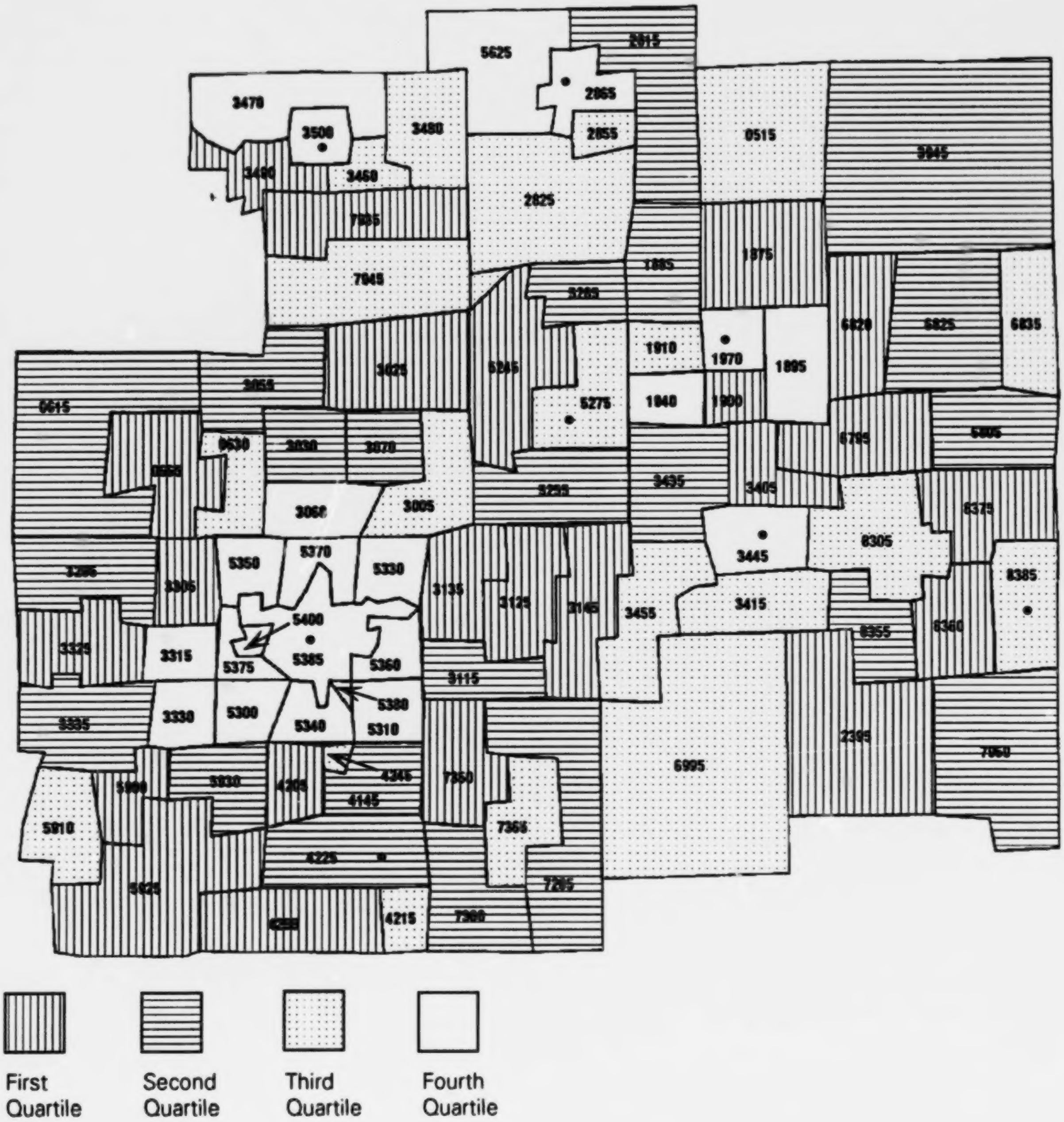
First Quartile
Second Quartile
Third Quartile
Fourth Quartile

East-Central Region for Indiana

0515	BLACKFORD COUNTY SCHOOLS	BLACKFORD
0615	WESTERN BOONE CO COMM SCH DIS	BOONE
0630	EAGLE-UNION COMMUNITY SCH COR	BOONE
0665	LEBANON COMMUNITY SCHOOL CORP	BOONE
1875	DELAWARE COMMUNITY SCHOOL COR	DELAWARE
1885	HARRISON-WASH COMM SCHOOL COR	DELAWARE
1895	LIBERTY-PERRY COMM SCHOOL COR	DELAWARE
1900	MONROE COMMUNITY SCHOOL CORP	DELAWARE
1910	MT PLEASANT TWP COMM SCH CORP	DELAWARE
1940	SALEM COMMUNITY SCHOOL	DELAWARE
1970	MUNCIE COMMUNITY SCHOOLS	DELAWARE
2395	FAYETTE COUNTY SCHOOL CORP	FAYETTE
2815	EASTBROOK COMMUNITY SCHOOL CO	GRANT
2825	MADISON-GRANT UNITED SCHOOL C	GRANT
2855	MISSISSINEWA COMM SCHOOLS COR	GRANT
2865	MARION COMMUNITY SCHOOLS	GRANT
3005	HAMILTON SOUTHEASTERN SCHOOLS	HAMILTON
3025	HAMILTON HEIGHTS SCHOOL CORP	HAMILTON
3030	WESTFIELD-WASHINGTON SCHOOLS	HAMILTON
3055	MARION-ADAMS SCHOOLS	HAMILTON
3060	CARMEL CLAY SCHOOLS	HAMILTON
3070	NOBLESVILLE SCHOOLS	HAMILTON
3115	SOUTHERN HANCOCK CO COMM SCH	HANCOCK
3125	GREENFIELD-CENTRAL COMM SCHOO	HANCOCK
3135	MT VERNON COMMUNITY SCHOOL CO	HANCOCK
3145	EASTERN HANCOCK CO COMM SCH C	HANCOCK
3295	NORTH WEST HENDRICKS SCHOOLS	HENDRICKS
3305	BROWNSBURG COMMUNITY SCHOOL C	HENDRICKS
3315	AVON COMMUNITY SCHOOL CORP	HENDRICKS
3325	DANVILLE COMMUNITY SCHOOL COR	HENDRICKS
3330	PLAINFIELD COMMUNITY SCHOOL C	HENDRICKS
3335	MILL CREEK COMMUNITY SCHOOL C	HENDRICKS
3405	BLUE RIVER VALLEY SCHOOLS	HENRY
3415	SOUTH HENRY SCHOOL CORP	HENRY
3435	SHENANDOAH SCHOOL CORPORATION	HENRY
3445	NEW CASTLE COMMUNITY SCHOOL C	HENRY
3455	C A BEARD MEMORIAL SCHOOL COR	HENRY
3460	TAYLOR COMMUNITY SCHOOL CORP	HOWARD
3470	NORTHWESTERN SCHOOL CORP	HOWARD
3480	EASTERN-HOWARD SCHOOL CORP	HOWARD
3490	WESTERN SCHOOL CORP	HOWARD
3500	KOKOMO-CENTER TWP CONS SCH CO	HOWARD
4145	CLARK-PLEASANT COMM SCHOOL CO	JOHNSON
4205	CENTER GROVE COMMUNITY SCH CO	JOHNSON
4215	EDINBURGH COMMUNITY SCHOOL CO	JOHNSON
4225	FRANKLIN COMMUNITY SCHOOL COR	JOHNSON
4245	GREENWOOD COMMUNITY SCHOOL CO	JOHNSON
4255	NINEVEH-HENSLEY-JACKSON UNTD	JOHNSON
5245	WEST CENTRAL COMMUNITY SCH CO	MADISON
5255	SOUTH MADISON COMMUNITY SCH C	MADISON
5265	ALEXANDRIA COMMUNITY SCHOOL C	MADISON
5275	ANDERSON COMMUNITY SCHOOL COR	MADISON
5280	ELWOOD COMMUNITY SCHOOL CORP	MADISON
5300	M S D DECATUR TOWNSHIP	MARION
5310	FRANKLIN TOWNSHIP COMM SCH CO	MARION
5330	M S D LAWRENCE TOWNSHIP	MARION
5340	M S D PERRY TOWNSHIP	MARION
5350	M S D PIKE TOWNSHIP	MARION
5360	M S D WARREN TOWNSHIP	MARION
5370	M S D WASHINGTON TOWNSHIP	MARION
5375	M S D WAYNE TOWNSHIP	MARION
5380	BEECH GROVE CITY SCHOOLS	MARION
5385	INDIANAPOLIS PUBLIC SCHOOLS	MARION
5400	SPEEDWAY CITY SCHOOLS	MARION
5625	OAK HILL UNITED SCHOOL CORP	MIAMI
5910	EMINENCE CONS SCHOOL CORP	MORGAN
5925	M S D MARTINSVILLE SCHOOLS	MORGAN
5930	MOORESVILLE CONS SCHOOL CORP	MORGAN
6795	UNION SCHOOL CORPORATION	RANDOLPH
6805	RANDOLPH SOUTHERN SCHOOL CORP	RANDOLPH
6820	MONROE CENTRAL SCHOOL CORP	RANDOLPH
6825	RANDOLPH CENTRAL SCHOOL CORP	RANDOLPH
6835	RANDOLPH EASTERN SCHOOL CORP	RANDOLPH
6995	RUSHVILLE CONSOLIDATED SCHOOL	RUSH
7285	SHELBY EASTERN SCHOOLS	SHELBY
7350	NORTHWESTERN CONS SCHOOL CORP	SHELBY
7360	SOUTHWESTERN CON SCH SHELBY C	SHELBY
7365	SHELBYVILLE CENTRAL SCHOOLS	SHELBY
7935	NORTHERN COMMUNITY SCH TIPTON	TIPTON
7945	TIPTON COMMUNITY SCHOOL CORP	TIPTON
7950	UNION COUNTY SCHOOL CORP	UNION
8305	NETTLE CREEK SCHOOL CORP	WAYNE
8355	WESTERN WAYNE SCHOOLS	WAYNE
8360	CENTERVILLE-ABINGTON COMM SCH	WAYNE
8375	NORTHEASTERN WAYNE SCHOOLS	WAYNE
8385	RICHMOND COMMUNITY SCHOOL COR	WAYNE

EAST CENTRAL INDIANA
General Fund Expenditures per ADM, 1987 by School District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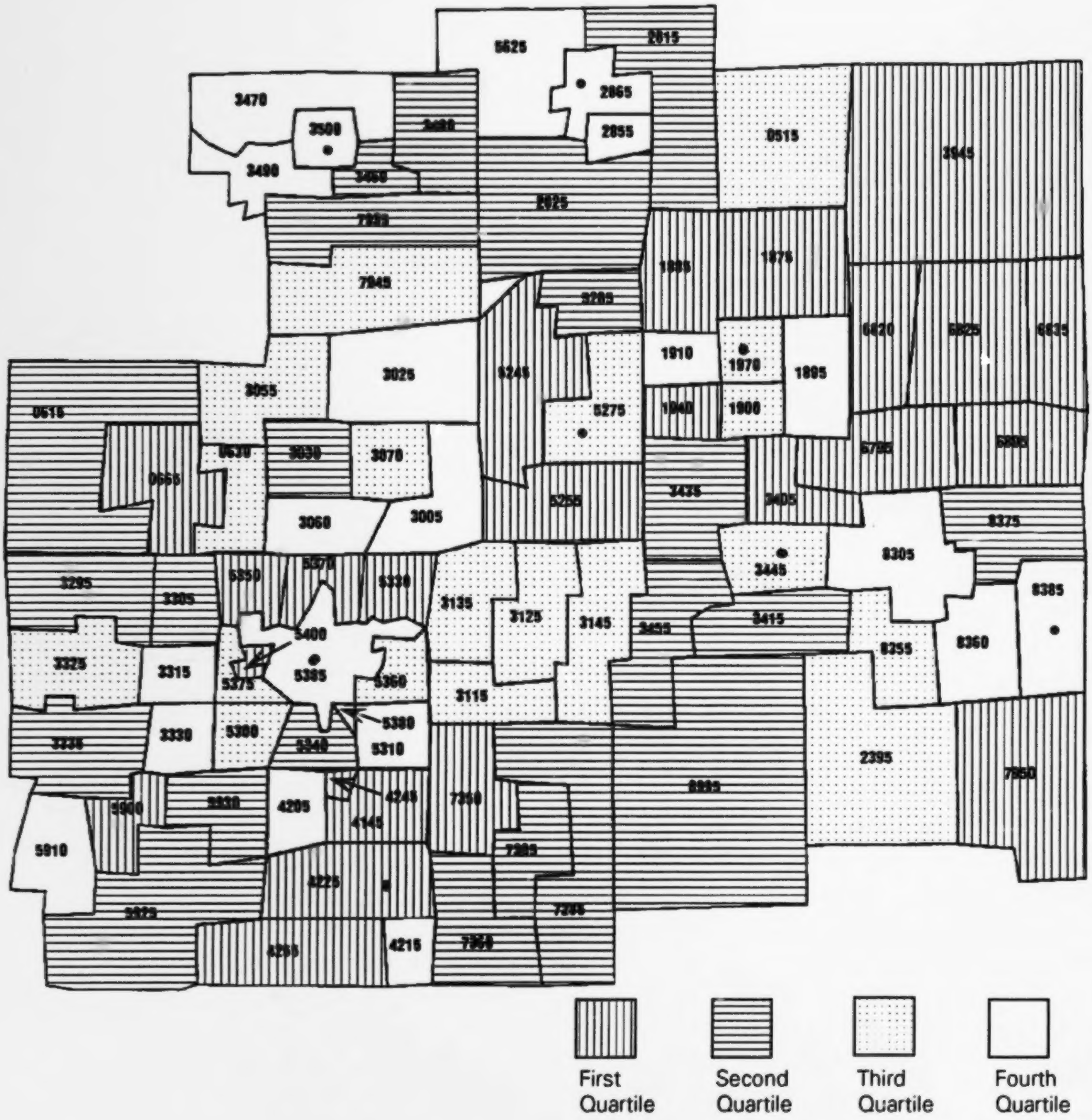
EAST CENTRAL INDIANA
General Fund Property Tax Rates, 1988 by School District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Third Quartile
Fourth Quartile

Appendix B

General Fund Expenditures per ADM and Wealth, 1977 and 1987 (ordered by Wealth, 1987)

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
SPENCER	SOUTH SPENCER COUNTY SCHOOL	7445	$ 923	298	$ 9466	210	$2371	250	$124240	1
LAKE	WHITING SCHOOL CITY	4760	1971	1	52719	1	4144	2	123672	2
GIBSON	SOUTH GIBSON SCHOOL CORP.	2765	1021	224	24976	13	3008	41	116186	3
MARION	M S D PIKE TOWNSHIP	5350	1422	6	28235	10	3046	35	88572	4
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	1174	68	11903	139	2600	127	86024	5
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	1114	118	17789	31	3628	6	85322	6
POSEY	M S D MOUNT VERNON	6590	1142	97	24449	14	2830	69	83233	7
MARION	SPEEDWAY CITY SCHOOLS	5400	1274	26	36781	6	3494	9	77399	8
PIKE	PIKE COUNTY SCHOOL CORP	6445	1303	21	28708	9	2789	76	74522	9
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	937	286	9212	217	2477	195	74192	10
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	1151	91	40941	4	2810	72	69773	11
WHITE	TRI-COUNTY SCHOOL CORP	8535	1552	4	31067	8	3303	15	66293	12
PORTER	DUNELAND SCHOOL CORPORATION	6470	1640	3	42420	2	3336	13	63255	13
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	1411	7	20188	19	3175	25	60008	14
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	1122	108	28233	11	3128	30	59560	15
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	1389	9	25860	12	3057	34	58120	16
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	1720	2	41099	3	3501	7	57927	17
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	1330	17	32353	7	2901	56	54499	18
MARION	M S D WASHINGTON TOWNSHIP	5370	1294	22	16309	50	3283	18	53541	19
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	1352	15	21429	16	3278	21	50555	20
MARION	M S D WARREN TOWNSHIP	5360	1384	10	22418	15	4437	1	50464	21
DUBOIS	GREATER JASPER CONSOLIDATED	2120	977	266	14213	78	2594	131	47666	22
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	1276	25	19383	21	2549	156	46241	23
VERMILLION	NORTH VERMILLION COMM SCH CORP	8010	1173	71	39382	5	2567	143	45960	24
TIPPECANOE	WEST LAFAYETTE COMM SCHOOLS	7875	1431	5	17787	32	3644	4	45712	25
FULTON	UNION TOWNSHIP SCHOOLS	2640	1396	8	20756	17	2630	115	45398	26
FULTON	CASTON SCHOOL CORPORATION	2650	1198	51	20218	18	2687	99	44538	27
KNOX	SOUTH KNOX SCHOOL CORP	4325	1050	191	14683	71	2521	170	43578	28
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	1177	64	10922	160	2775	79	43056	29
HOWARD	KOKOMO-CENTER TWP CONS SCHOOLS	3500	1196	53	17602	34	2974	46	42497	30
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	1362	12	19235	23	3278	20	41871	31
MONTGOMERY	NORTH MONTGOMERY COMM SCHOOLS	5835	1117	115	16358	49	2726	89	41274	32
MARION	M S D WAYNE TOWNSHIP	5375	1142	96	17160	36	3436	10	41216	33
GREENE	WHITE RIVER VALLEY SCH DIST	2980	1065	172	12361	126	2719	91	41137	34
POSEY	NEW HARMONY TOWN & TWP CONS	6610	1217	42	16627	47	2970	47	40688	35
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	1063	175	18271	28	3424	11	40635	36
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	1190	55	18796	24	2443	206	40615	37
MARION	M S D LAWRENCE TOWNSHIP	5330	1100	131	12673	116	2838	67	40522	38
JASPER	RENSSELAER CENTRAL SCHOOL CORP	3815	1170	72	16309	51	2594	132	40408	39
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	1009	240	13520	95	2662	107	40259	40
WHITE	NORTH WHITE SCHOOL CORP	8515	1254	33	18771	26	3320	14	39182	41
PULASKI	WEST CENTRAL SCHOOL CORP	6630	1160	84	16889	42	2764	81	39058	42
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	1241	37	15902	56	2800	74	38780	43
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCH	5855	1256	31	17406	35	3080	32	38502	44

Appendix B

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	1357	13	19293	22	2903	55	38459	45
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	1206	47	15952	55	2591	133	37981	46
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	1306	20	16775	44	2871	61	37726	47
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	1272	27	14650	72	3184	24	37641	48
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	962	272	19384	20	2333	270	37239	49
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	1276	24	16306	52	3041	36	36947	50
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	1073	161	15569	59	3254	23	36946	51
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	1144	94	18074	30	2324	273	36702	52
WHITE	FRONTIER SCHOOL CORPORATION	8525	1145	93	18699	27	2597	130	36665	53
PARKE	TURKEY RUN COMMUNITY SCHOOLS	6310	1252	35	14200	79	2647	110	36489	54
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	994	255	15673	58	2504	174	36451	55
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	1184	60	16925	41	2495	184	36311	56
PULASKI	EASTERN PULASKI COMM SCHOOLS	6620	1169	76	17017	39	2547	158	35989	57
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	1268	28	16149	53	2522	169	35820	58
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	1142	95	14536	74	2550	155	35714	59
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	1169	74	16856	43	2532	164	35546	60
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	1170	73	15430	60	2917	51	35222	61
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	1185	59	15333	62	2625	119	35060	62
WARREN	M S D WARREN COUNTY	8115	1105	123	12683	115	2603	125	35054	63
SPENCER	NORTH SPENCER COUNTY SCHOOLS	7385	953	278	11423	146	2258	290	34889	64
HAMILTON	CARMEL CLAY SCHOOLS	3060	1010	236	12468	123	3011	40	34844	65
MARION	BEECH GROVE CITY SCHOOLS	5380	1083	148	12982	105	2857	63	34780	66
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	1175	66	15181	66	2875	59	34579	67
WHITE	TWIN LAKES SCHOOL CORP	8565	1118	114	16730	45	2498	180	34490	68
CARROLL	CARROLL CONSOLIDATED SCHOOLS	0750	1083	150	14785	70	2431	211	34363	69
VANDERBURGH	EVANSVILLE-VANDERBURGH SCHOOLS	7995	1259	30	13968	83	2928	50	34276	70
FULTON	ROCHESTER COMMUNITY SCHOOLS	2645	1051	188	13903	85	2667	105	34123	71
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	1168	77	16061	54	2551	154	33928	72
STEUBEN	M S D STEUBEN COUNTY	7615	1243	36	17110	37	2500	176	33809	73
ADAMS	SOUTH ADAMS SCHOOLS	0035	1212	45	14887	69	2708	95	33558	74
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	1124	106	17108	38	2911	53	33294	75
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	1224	39	15210	65	2774	80	33255	76
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	1202	49	15732	57	2430	213	33249	77
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	1185	58	12923	107	2681	102	33242	78
GREENE	WASHINGTON-STAFFORD CONS	2970	1206	48	18771	25	2554	151	33078	79
MONROE	MONROE COUNTY COMMUNITY SCH	5740	1261	29	14352	76	2716	93	33000	80
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	1191	54	14253	77	2790	75	32890	81
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	1050	190	12809	111	2527	167	32839	82
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	967	270	12936	106	3013	39	32469	83
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	1100	129	14582	73	2578	139	32277	84
VERMILLION	SOUTH VERMILLION COMM SCH CORP	8020	862	303	13670	92	2291	282	32121	85
JOHNSON	GREENWOOD COMMUNITY SCHOOLS	4245	1049	192	9860	197	2584	135	32105	86
MARSHALL	TRITON SCHOOL CORPORATION	5495	1189	56	15428	61	2685	100	32079	87
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	1253	34	16629	46	3497	8	32039	88
MARION	M S D PERRY TOWNSHIP	5340	1066	169	11304	150	3630	5	31795	89
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL CORP	2455	1068	167	11995	135	2444	205	31766	90
CASS	PIONEER REGIONAL SCHOOL CORP	0775	1101	127	17006	40	2392	238	31696	91
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	1130	103	13820	86	2597	129	31619	92
LAPORTE	SOUTH CENTRAL COMM. SCHOOL	4940	1330	18	16365	48	2872	60	31467	93
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	986	260	13768	88	2296	280	31426	94
LAPORTE	NEW PRAIRIE UNITED SCHOOL CORP	4805	1127	105	14951	68	2485	189	31166	95
RIPLEY	BATESVILLE COMMUNITY SCHOOLS	6895	986	261	13033	102	2389	240	31115	96
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	1213	43	18260	29	2857	62	31097	97
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	1069	165	13049	101	2409	226	30896	98
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	1032	206	7374	268	2554	152	30781	99
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	1107	121	9187	218	2604	124	30662	100
WAYNE	NETTLE CREEK SCHOOL CORP	8305	1074	160	14163	80	2650	109	30615	101
MARSHALL	PLYMOUTH COMMUNITY SCHOOL CORP	5485	1105	124	14094	81	2413	224	30611	102

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	1083	154	11936	138	2724	90	30576	103
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOLS	7205	1224	38	13518	96	2994	43	30325	104
SHELBY	SOUTHWESTERN CON SCH SHELBY CO	7360	1206	46	15210	64	2422	219	30252	105
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	1161	82	10303	183	2465	198	30177	106
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	1028	214	10947	158	2373	248	30069	107
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	1130	102	12472	122	2846	65	30030	108
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	1169	75	12992	104	2740	86	29820	109
BOONE	EAGLE-UNION COMMUNITY SCHOOLS	0630	998	253	10905	164	2716	92	29784	110
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOLS	4515	1118	113	11841	140	2531	165	29710	111
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	1371	11	13560	94	3271	22	29530	112
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL	2435	1068	166	11998	134	2990	44	29439	113
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	1057	182	14013	82	3818	3	29295	114
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	1254	32	13568	93	2600	128	29226	115
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	1019	226	10676	172	2576	141	29070	116
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	1136	100	9660	205	2681	101	29032	117
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	1073	162	10916	162	2626	118	28974	118
LAKE	SCHOOL TOWN OF MUNSTER	4740	1053	186	11120	154	3067	33	28934	119
BOONE	WESTERN BOONE CO COMM SCH DIST	0615	1099	132	12525	121	2486	188	28785	120
SHELBY	SHELBY EASTERN SCHOOLS	7285	1162	81	12667	117	2511	172	28768	121
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	1091	142	11971	137	2659	108	28659	122
ADAMS	ADAMS CENTRAL COMMUNITY SCHOOL	0015	1153	87	15022	67	2464	199	28659	123
WAYNE	RICHMOND COMMUNITY SCHOOL CORP	8385	1099	134	13170	98	2729	88	28498	124
SULLIVAN	NORTHEAST SCHOOL CORP	7645	1120	111	15227	63	2616	123	28211	125
WELLS	SOUTHERN WELLS COMMUNITY SCH	8425	1122	107	17652	33	2704	96	28167	126
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	1106	122	12642	118	2482	192	28116	127
CLINTON	ROSSVILLE CONS SCHOOL DISTRICT	1180	1095	138	12296	128	2365	253	28047	128
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	1146	92	10935	159	2928	49	28023	129
DUBOIS	NORTHEAST DUBOIS COUNTY SCHOOL	2040	1082	156	12247	129	2666	106	27963	130
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	1048	194	10274	185	2559	145	27742	131
UNION	UNION COUNTY SCHOOL CORP	7950	1153	89	11187	152	2514	171	27699	132
POSEY	M S D NORTH POSEY COUNTY SCH	6600	1032	210	10959	157	2366	252	27685	133
MONTGOMERY	SOUTH MONTGOMERY COMM SCH CORP	5845	1110	120	12740	113	2429	214	27624	134
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	928	296	14377	75	2230	300	27546	135
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	1012	235	10339	182	2625	120	27464	136
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	931	291	10379	181	2484	190	27406	137
DEKALB	DEKALB CO EASTERN COMM SCHOOLS	1805	1083	149	11450	145	2553	153	27362	138
CASS	LOGANSPORT COMMUNITY SCHOOLS	0875	1213	44	13670	91	2577	140	27355	139
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	1000	250	12912	108	2347	259	27251	140
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	1026	216	12630	119	2441	208	26988	141
NOBLE	CENTRAL NOBLE COMM SCHOOL CORP	6055	1153	90	11821	141	2496	182	26877	142
GIBSON	NORTH GIBSON SCHOOL CORP.	2735	1131	101	9978	194	2751	84	26785	143
FOUNTAIN	COVINGTON COMMUNITY SCHOOLS	2440	1027	215	12036	133	2343	261	26586	144
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	1059	179	12756	112	2344	260	26538	145
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	1162	80	11986	136	3174	26	26416	146
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	1173	70	10712	171	2944	48	26393	147
GRANT	MARION COMMUNITY SCHOOLS	2865	1199	50	13124	99	3400	12	26310	148
JOHNSON	FRANKLIN COMMUNITY SCHOOL CORP	4225	1090	144	11352	149	2461	201	26274	149
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	1103	125	13727	89	2619	121	26256	150
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	1174	69	13706	90	2830	68	25988	151
HAMILTON	NOBLESVILLE SCHOOLS	3070	1014	233	13016	103	2497	181	25798	152
RANDOLPH	UNION SCHOOL CORPORATION	6795	930	293	9838	199	2341	262	25788	153
WELLS	M S D BLUFFTON-HARRISON	8445	1189	57	13112	100	2780	77	25770	154
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	1033	204	11394	147	2572	142	25745	155
WABASH	M S D WABASH COUNTY SCHOOLS	8050	1156	85	12363	125	2567	144	25632	156
BROWN	COUNTY SCHOOL CORP OF BROWN CO	0670	962	271	8957	227	2400	231	25602	157
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	1002	248	10910	163	2402	229	25539	158
MADISON	ANDERSON COMMUNITY SCHOOL CORP	5275	1177	65	12455	124	2735	87	25533	159
JAY	JAY SCHOOL CORP	3945	1029	212	10965	156	2499	178	25457	160

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
ORANGE	SPRING VALLEY COMM SCHOOL CO	6160	1087	146	10284	184	2634	112	25221	161
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	1046	196	9758	201	2646	111	25215	162
CLINTON	FRANKFORT COMMUNITY	1170	1097	135	11010	155	2403	228	25143	163
DUBOIS	SOUTHEAST DUBOIS COUNTY SCHOOL	2100	940	284	8532	238	2583	136	25092	164
STARKE	OREGON-DAVIS SCHOOL CORP.	7495	1038	200	12689	114	2758	82	24969	165
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	1180	63	13790	87	2400	230	24902	166
WABASH	WABASH CITY SCHOOLS	8060	1093	139	10590	175	2850	64	24882	167
DUBOIS	SOUTHWEST DUBOIS COUNTY SCHOOL	2110	1008	241	9179	219	2541	162	24808	168
HANCOCK	GREENFIELD-CENTRAL COMM SCHOOL	3125	1038	201	10540	178	2381	245	24777	169
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	1008	242	10251	186	2257	291	24641	170
WELLS	NORTHERN WELLS COMMUNITY SCH	8435	1100	130	12809	110	2441	207	24627	171
KNOX	NORTH KNOX SCHOOL CORP	4315	1077	157	10642	173	2524	168	24544	172
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	1092	140	8787	229	2675	103	24338	173
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	1154	86	13905	84	2292	281	24221	174
MORGAN	EMINENCE CONS SCHOOL CORP	5910	1101	128	8462	241	2704	97	24214	175
CLAY	CLAY COMMUNITY SCHOOLS	1125	1055	183	9358	213	2375	247	23895	176
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	1045	198	9555	208	2559	146	23851	177
HUNTINGTON	HUNTINGTON CO COMMUNITY SCHOOL	3625	1121	110	12324	127	2423	217	23782	178
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	948	279	10080	190	2330	272	23727	179
CASS	SOUTHEASTERN SCHOOL CORP	0815	1040	199	11689	143	2357	256	23682	180
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	1022	221	10077	191	2362	254	23663	181
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	1018	228	11160	153	2305	278	23626	182
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	956	276	10728	170	2425	216	23538	183
HOWARD	NORTHWESTERN SCHOOL CORP	3470	1099	133	10881	165	2843	66	23507	184
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	1120	112	9777	200	2633	114	23456	185
WHITLEY	COLUMBIA CITY SCHOOLS	8665	1220	41	11373	148	2890	57	23414	186
JACKSON	BROWNSTOWN CENTRAL COMM SCHOOL	3695	1032	209	9439	211	2247	296	23182	187
HAMILTON	MARION-ADAMS SCHOOLS	3055	1077	158	11630	144	2489	186	23167	188
NEWTON	NORTH NEWTON SCHOOL CORP	5945	1084	147	10801	168	2305	277	22995	189
HENRY	SOUTH HENRY SCHOOL CORP	3415	1161	83	10920	161	2633	113	22937	190
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	1153	88	9633	206	2492	185	22888	191
NOBLE	EAST NOBLE SCHOOL CORP	6060	1023	220	10453	180	2286	284	22828	192
DELAWARE	SALEM COMMUNITY SCHOOL	1940	995	254	6448	288	2905	54	22809	193
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	1060	178	12835	109	2320	274	22466	194
GIBSON	EAST GIBSON SCHOOL CORP.	2725	1122	109	7331	270	2545	160	22396	195
VIGO	VIGO COUNTY SCHOOL CORP	8030	1183	62	11776	142	2627	117	22361	196
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	1072	164	12060	132	2252	294	22360	197
DECATUR	DECATUR COUNTY COMMUNITY SCH	1655	983	262	9698	203	2268	288	22334	198
HENDRICKS	PLAINFIELD COMMUNITY SCHOOLS	3330	1020	225	9395	212	3020	38	22297	199
GRANT	MADISON-GRANT UNITED SCHOOLS	2825	1031	211	10166	188	2778	78	22225	200
HENRY	C A BEARD MEMORIAL SCHOOL CORP	3455	1096	136	8961	226	2756	83	22085	201
MADISON	WEST CENTRAL COMMUNITY SCHOOLS	5245	1024	219	8979	225	2371	251	22082	202
MARION	FRANKLIN TOWNSHIP COMM SCHOOLS	5310	1015	231	9131	221	2816	71	21966	203
HENRY	NEW CASTLE COMMUNITY SCHOOLS	3445	1088	145	11226	151	2890	58	21950	204
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	1012	234	10812	167	2289	283	21839	205
PORTER	BOONE TOWNSHIP SCHOOLS	6460	1009	239	8992	224	2339	266	21798	206
JOHNSON	CLARK-PLEASANT COMM SCHOOLS	4145	1024	218	6653	286	2556	149	21744	207
HENDRICKS	DANVILLE COMMUNITY SCHOOL CORP	3325	1014	232	10497	179	2411	225	21563	208
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	1073	163	8625	235	2382	244	21560	209
DEKALB	GARRETT-KEYSER-BUTLER COMM	1820	1065	173	8280	246	2438	209	21453	210
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	940	285	8586	237	2557	148	21433	211
ST JOSEPH	PENN-HARRIS-MADISON SCHOOLS	7175	1055	184	10020	193	2420	220	21421	212
RIPLEY	SOUTH RIPLEY COMMUNITY SCHOOLS	6865	1067	168	8363	244	2142	303	21266	213
STARKE	NORTH JUDSON-SAN PIERRE SCHOOL	7515	978	264	9576	207	2476	196	21224	214
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	1141	98	12201	130	2580	138	21129	215
SWITZERLAND	SWITZERLAND COUNTY SCHOOL CORP	7775	1112	119	10575	176	2335	268	21114	216
KNOX	VINCENNES COMMUNITY SCHOOLS	4335	1083	153	10126	189	2629	116	21102	217
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	994	256	8705	231	2450	202	21013	218

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	1166	79	8695	232	3007	42	20956	219
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	1009	238	7714	256	2398	234	20905	220
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	1183	61	10839	166	2829	70	20833	221
PARKE	SOUTHWEST PARKE COMM SCHOOLS	6260	1024	217	8501	239	2395	235	20806	222
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	1007	244	8901	228	2467	197	20750	223
ST JOSEPH	UNION-NORTH UNITED SCHOOL CORP	7215	1049	193	9870	196	2399	232	20737	224
LAWRENCE	NORTH LAWRENCE COMM	5075	1051	189	8594	236	2398	233	20735	225
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL CORP	0370	901	300	7616	259	2464	200	20709	226
HANCOCK	EASTERN HANCOCK CO COMM SCH	3145	1066	170	9962	195	2390	239	20701	227
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	1054	185	12543	120	2413	223	20669	228
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	944	281	9031	222	2319	275	20617	229
MARION	M S D DECATUR TOWNSHIP	5300	1033	203	13404	97	3292	17	20615	230
PERRY	TELL CITY-TROY TWP SCHOOL CORP	6350	943	282	8008	252	2422	218	20592	231
RIPLEY	JAC-CEN-DEL COMMUNITY SCH CORP	6900	1035	202	9244	216	2449	203	20450	232
JOHNSON	EDINBURGH COMMUNITY SCHOOL	4215	1032	208	7628	258	2672	104	20428	233
PERRY	PERRY CENTRAL COMM SCHOOLS	6325	1028	213	6703	284	2340	264	20419	234
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	857	304	8495	240	2268	287	20390	235
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	1083	151	10171	187	2555	150	20386	236
DELAWARE	DELAWARE COMMUNITY SCHOOL CORP	1875	987	259	8155	248	2372	249	20381	237
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	1046	197	7424	266	2357	255	20348	238
LAKE	HAMMOND CITY SCHOOLS	4710	1333	16	10778	169	3296	16	20299	239
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	933	288	7563	262	2337	267	20291	240
HARRISON	SOUTH HARRISON COMMUNITY SCH	3190	990	258	7409	267	2256	292	20258	241
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	948	280	9740	202	2341	263	20209	242
LAKE	SCHOOL TOWN OF HIGHLAND	4720	1197	52	7070	275	3282	19	20195	243
HANCOCK	MT VERNON COMMUNITY SCHOOLS	3135	1059	180	9466	209	2393	237	19935	244
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	930	294	10558	177	2306	276	19739	245
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	1007	243	9850	198	2339	265	19668	246
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	970	269	7532	263	2385	242	19666	247
HENDRICKS	BROWNSBURG COMMUNITY SCHOOLS	3305	970	268	10073	192	2284	285	19631	248
DELAWARE	LIBERTY-PERRY COMM SCHOOL CORP	1895	1016	229	6879	281	2806	73	19486	249
HENDRICKS	MILL CREEK COMMUNITY SCHOOLS	3335	1009	237	8743	230	2499	179	19364	250
MIAMI	PERU COMMUNITY SCHOOLS	5635	1062	177	9687	204	2528	166	19311	251
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	1117	116	9350	214	2383	243	19265	252
DELAWARE	HARRISON-WASH COMM SCHOOL CORP	1885	940	283	7504	265	2546	159	19211	253
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	958	275	7341	269	2404	227	19172	254
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	972	267	8390	242	2299	279	19099	255
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	1066	171	12126	131	2480	193	19099	256
HOWARD	WESTERN SCHOOL CORP	3490	1015	230	8362	245	2388	241	19029	257
LAKE	TRI-CREEK SCHOOL CORP	4645	1092	141	7572	260	2535	163	18864	258
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	1129	104	6313	289	2976	45	18863	259
GREENE	M S D SHAKAMAK SCHOOLS	2960	1002	247	7296	271	2559	147	18825	260
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	1221	40	8992	223	2581	137	18760	261
JOHNSON	CENTER GROVE COMMUNITY SCHOOLS	4205	959	274	7283	272	2394	236	18642	262
LAKE	CROWN POINT COMMUNITY SCH CORP	4660	1115	117	7892	253	2544	161	18427	263
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	978	263	5543	299	2351	257	18331	264
CRAWFORD	CRAWFORD COUNTY COMM SCHOOLS	1300	1102	126	7784	254	2332	271	18320	265
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	1064	174	8069	250	2380	246	18296	266
WAYNE	WESTERN WAYNE SCHOOLS	8355	1033	205	9167	220	2500	177	18133	267
GRANT	EASTBROOK COMMUNITY SCHOOLS	2815	1005	246	9322	215	2431	212	17933	268
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	999	251	8649	234	2487	187	17923	269
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	1019	227	7570	261	2207	301	17862	270
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	990	257	7044	276	2244	298	17746	271
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	932	290	7703	257	2283	286	17736	272
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	925	297	7167	273	2255	293	17714	273
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	1022	222	8037	251	2601	126	17648	274
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	1095	137	8692	233	2511	173	17557	275
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	937	267	7531	264	2245	297	17469	276

Appendix B

County	School Corporation	Corp. #	General Fund Expend/ADM 1977	RANK	Wealth 1977	RANK	General Fund Expend/ADM 1987	RANK	Wealth 1987	RANK
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	933	289	8080	249	2347	258	17321	277
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	1001	249	5826	297	2435	210	17232	278
MADISON	SOUTH MADISON COMMUNITY SCHOOL	5255	1053	187	6763	282	2415	222	16767	279
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	929	295	6955	279	2106	304	16659	280
HARRISON	NORTH CENTRAL COMM SCHOOL CORP	3180	879	302	5905	296	2334	269	16607	281
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	955	277	5744	298	2241	299	16388	282
LAKE	LAKE CENTRAL SCHOOL CORP	4615	1032	207	7775	255	2446	204	16383	283
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	1021	223	6221	292	2749	85	16330	284
MIAMI	MACONAQUAH SCHOOL CORP	5615	1090	143	7038	277	3133	29	16180	285
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	1058	181	6561	287	2478	194	16113	286
PERRY	CANNELTON CITY SCHOOLS	6340	1082	155	7096	274	2711	94	15755	287
MARTIN	LOOGOOTEE COMMUNITY SCHOOLS	5525	1083	152	6055	295	2501	175	15556	288
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	1175	67	8377	243	2549	157	15248	289
LAKE	GARY COMMUNITY SCHOOL CORP	4690	1289	23	10599	174	3030	37	15219	290
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	1062	176	8239	247	2419	221	15201	291
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	1076	159	6975	278	2689	98	14595	292
MADISON	ALEXANDRIA COMMUNITY SCHOOLS	5265	978	265	6893	280	2483	191	14217	293
JACKSON	CROTHERSVILLE COMMUNITY SCHOOL	3710	906	299	4976	301	2585	134	14215	294
DEARBORN	SOUTH DEARBORN COMM SCHOOLS	1600	1047	195	6710	283	2429	215	13921	295
OHIO	RISING SUN-OHIO CO COMM	6080	930	292	6190	293	2178	302	13688	296
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	961	273	6109	294	2495	183	13610	297
LAKE	SCHOOL CITY OF HOBART	4730	1166	78	6294	290	3145	28	13535	298
GRANT	MISSISSINEWA COMM SCHOOLS CORP	2855	1007	245	6655	285	2617	122	12722	299
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	895	301	5308	300	2247	295	12599	300
GREENE	EASTERN SCH DIST OF GREENE CO	2940	999	252	4375	303	2264	289	11319	301
LAKE	LAKE RIDGE SCHOOLS	4650	1355	14	6264	291	3088	31	10326	302
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	1140	99	4964	302	2911	52	7721	303
LAKE	HOBART TWP COMMUNITY SCHOOLS	4590	1310	19	3617	304	3163	27	6541	304

Appendix C

General Fund Expenditures (ADM), 1987 and 1977 (ordered by 1987 expenditures)

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
MARION	M S D WARREN TOWNSHIP	5360	$4437	1.0	$1384	10.0
LAKE	WHITING SCHOOL CITY	4760	4144	2.0	1971	1.0
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	3818	3.0	1057	182.0
TIPPECANOE	WEST LAFAYETTE COMM SCHOOLS	7875	3644	4.0	1431	5.0
MARION	M S D PERRY TOWNSHIP	5340	3630	5.0	1066	169.0
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	3628	6.0	1114	118.0
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	3501	7.0	1720	2.0
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	3497	8.0	1253	34.0
MARION	SPEEDWAY CITY SCHOOLS	5400	3494	9.0	1274	26.0
MARION	M S D WAYNE TOWNSHIP	5375	3436	10.0	1142	96.0
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	3424	11.0	1063	175.0
GRANT	MARION COMMUNITY SCHOOLS	2865	3400	12.0	1199	50.0
PORTER	DUNELAND SCHOOL CORPORATION	6470	3336	13.0	1640	3.0
WHITE	NORTH WHITE SCHOOL CORP	8515	3320	14.0	1254	33.0
WHITE	TRI-COUNTY SCHOOL CORP	8535	3303	15.0	1552	4.0
LAKE	HAMMOND CITY SCHOOLS	4710	3296	16.0	1333	16.0
MARION	M S D DECATUR TOWNSHIP	5300	3292	17.0	1033	203.0
MARION	M S D WASHINGTON TOWNSHIP	5370	3283	18.0	1294	22.0
LAKE	SCHOOL TOWN OF HIGHLAND	4720	3282	19.0	1197	52.0
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	3278	20.0	1362	12.0
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	3278	21.0	1352	15.0
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	3271	22.0	1371	11.0
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	3254	23.0	1073	161.0
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	3184	24.0	1272	27.0
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	3175	25.0	1411	7.0
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	3174	26.0	1162	80.0
LAKE	HOBART TWP COMMUNITY SCHOOLS	4590	3163	27.0	1310	19.0
LAKE	SCHOOL CITY OF HOBART	4730	3145	28.0	1166	78.0
MIAMI	MACONAQUAH SCHOOL CORP	5615	3133	29.0	1090	143.0
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	3128	30.0	1122	108.0
LAKE	LAKE RIDGE SCHOOLS	4650	3088	31.0	1355	14.0
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCH	5855	3080	32.0	1256	31.0
LAKE	SCHOOL TOWN OF MUNSTER	4740	3067	33.0	1053	186.0
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	3057	34.0	1389	9.0
MARION	M S D PIKE TOWNSHIP	5350	3046	35.0	1422	6.0
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	3041	36.0	1276	24.0
LAKE	GARY COMMUNITY SCHOOL CORP	4690	3030	37.0	1289	23.0
HENDRICKS	PLAINFIELD COMMUNITY SCHOOLS	3330	3020	38.0	1020	225.0
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	3013	39.0	967	270.0
HAMILTON	CARMEL CLAY SCHOOLS	3060	3011	40.0	1010	236.0
GIBSON	SOUTH GIBSON SCHOOL CORP	2765	3008	41.0	1021	224.0
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	3007	42.0	1166	79.0
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOLS	7205	2994	43.0	1224	38.0
FOUNTAIN	ATTICA CONSOLIDATED SCHOOLS	2435	2990	44.0	1068	166.0
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	2976	45.0	1129	104.0
HOWARD	KOKOMO-CENTER TWP CONS SCHOOLS	3500	2974	46.0	1196	53.0

Appendix C

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
POSEY	NEW HARMONY TOWN & TWP CONS	6610	2970	47.0	1217	42.0
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	2944	48.0	1173	70.0
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	2928	49.0	1146	92.0
VANDERBURGH	EVANSVILLE-VANDERBURGH SCHOOLS	7995	2928	50.0	1259	30.0
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	2917	51.0	1170	73.0
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	2911	52.0	1140	99.0
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	2911	53.0	1124	106.0
DELAWARE	SALEM COMMUNITY SCHOOL	1940	2905	54.0	995	254.0
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	2903	55.0	1357	13.0
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	2901	56.0	1330	17.0
WHITLEY	COLUMBIA CITY SCHOOLS	8665	2890	57.0	1220	41.0
HENRY	NEW CASTLE COMMUNITY SCHOOLS	3445	2890	58.0	1088	145.0
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	2875	59.0	1175	66.0
LAPORTE	SOUTH CENTRAL COMM. SCHOOL	4940	2872	60.0	1330	18.0
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	2871	61.0	1306	20.0
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	2857	62.0	1213	43.0
MARION	BEECH GROVE CITY SCHOOLS	5380	2857	63.0	1083	148.0
WABASH	WABASH CITY SCHOOLS	8060	2850	64.0	1093	139.0
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	2846	65.0	1130	102.0
HOWARD	NORTHWESTERN SCHOOL CORP	3470	2843	66.0	1099	133.0
MARION	M S D LAWRENCE TOWNSHIP	5330	2838	67.0	1100	131.0
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	2830	68.0	1174	69.0
POSEY	M S D MOUNT VERNON	6590	2830	69.0	1142	97.0
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	2829	70.0	1183	61.0
MARION	FRANKLIN TOWNSHIP COMM SCHOOLS	5310	2816	71.0	1015	231.0
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	2810	72.0	1151	91.0
DELAWARE	LIBERTY-PERRY COMM SCHOOL CORP	1895	2806	73.0	1016	229.0
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	2800	74.0	1241	37.0
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	2790	75.0	1191	54.0
PIKE	PIKE COUNTY SCHOOL CORP	6445	2789	76.0	1303	21.0
WELLS	M S D BLUFFTON-HARRISON	8445	780	77.0	1189	57.0
GRANT	MADISON-GRANT UNITED SCHOOLS	2825	2778	78.0	1031	211.0
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	2775	79.0	1177	64.0
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	2774	80.0	1224	39.0
PULASKI	WEST CENTRAL SCHOOL CORP	6630	2764	81.0	1160	84.0
STARKE	OREGON-DAVIS SCHOOL CORP	7495	2758	82.0	1038	200.0
HENRY	C A BEARD MEMORIAL SCHOOL CORP	3455	2756	83.0	1096	136.0
GIBSON	NORTH GIBSON SCHOOL CORP	2735	2751	84.0	1131	101.0
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	2749	85.0	1021	223.0
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	2740	86.0	1169	75.0
MADISON	ANDERSON COMMUNITY SCHOOL CORP	5275	2735	87.0	1177	65.0
WAYNE	RICHMOND COMMUNITY SCHOOL CORP	8385	2729	88.0	1099	134.0
MONTGOMERY	NORTH MONTGOMERY COMM SCH CORP	5835	2726	89.0	1117	115.0
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	2724	90.0	1083	154.0
GREENE	WHITE RIVER VALLEY SCH DIST	2980	2719	91.0	1065	172.0
BOONE	EAGLE-UNION COMMUNITY SCH CORP	0630	2716	92.0	998	253.0
MONROE	MONROE COUNTY COMMUNITY SCHOOL	5740	2716	93.0	1261	29.0
PERRY	CANNELTON CITY SCHOOLS	6340	2711	94.0	1082	155.0
ADAMS	SOUTH ADAMS SCHOOLS	0035	2708	95.0	1212	45.0
WELLS	SOUTHERN WELLS COMMUNITY SCH	8425	2704	96.0	1122	107.0
MORGAN	EMINENCE CONS SCHOOL CORP	5910	2704	97.0	1101	128.0
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	2689	98.0	1076	159.0
FULTON	CASTON SCHOOL CORPORATION	2650	2687	99.0	1198	51.0
MARSHALL	TRITON SCHOOL CORPORATION	5495	2685	100.0	1189	56.0
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	2681	101.0	1136	100.0
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	2681	102.0	1185	58.0
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	2675	103.0	1032	140.0
JOHNSON	EDINBURGH COMMUNITY SCHOOLS	4215	2672	104.0	1032	208.0

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
FULTON	ROCHESTER COMMUNITY SCHOOLS	2645	2667	105.0	1051	188.0
DUBOIS	NORTHEAST DUBOIS COUNTY SCHOOL	2040	2666	106.0	1082	156.0
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	2662	107.0	1009	240.0
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	2659	108.0	1091	142.0
WAYNE	NETTLE CREEK SCHOOL CORP	8305	2650	109.0	1074	160.0
PARKE	TURKEY RUN COMMUNITY SCHOOLS	6310	2647	110.0	1252	35.0
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	2646	111.0	1046	196.0
ORANGE	SPRINGS VALLEY COMM SCHOOLS	6160	2634	112.0	1087	146.0
HENRY	SOUTH HENRY SCHOOL CORP	3415	2633	113.0	1161	83.0
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	2633	114.0	1120	112.0
FULTON	UNION TOWNSHIP SCHOOLS	2640	2630	115.0	1396	8.0
KNOX	VINCENNES COMMUNITY SCHOOLS	4335	2629	116.0	1083	153.0
VIGO	VIGO COUNTY SCHOOL CORP	8030	2627	117.0	1183	62.0
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	2626	118.0	1073	162.0
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	2625	119.0	1185	59.0
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	2625	120.0	1012	235.0
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	2619	121.0	1103	125.0
GRANT	MISSISSINEWA COMM SCHOOLS CORP	2855	2617	122.0	1007	245.0
SULLIVAN	NORTHEAST SCHOOL CORP	7645	2616	123.0	1120	111.0
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	2604	124.0	1107	121.0
WARREN	M S D WARREN COUNTY	8115	2603	125.0	1105	123.0
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	2601	126.0	1022	222.0
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	2600	127.0	1174	68.0
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	2600	128.0	1254	32.0
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	2597	129.0	1130	103.0
WHITE	FRONTIER SCHOOL CORPORATION	8525	2597	130.0	1145	93.0
DUBOIS	GREATER JASPER CONSOLIDATED	2120	2594	131.0	977	266.0
JASPER	RENSSELAER CENTRAL SCHOOL CORP	3815	2594	132.0	1170	72.0
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	2591	133.0	1206	47.0
JACKSON	CROTHERSVILLE COMMUNITY SCHOOL	3710	2585	134.0	906	299.0
JOHNSON	GREENWOOD COMMUNITY SCHOOL	4245	2584	135.0	1049	192.0
DUBOIS	SOUTHEAST DUBOIS COUNTY SCHOOL	2100	2583	136.0	940	284.0
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	2581	137.0	1221	40.0
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	2580	138.0	1141	98.0
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	2578	139.0	1100	129.0
CASS	LOGANSPORT COMMUNITY SCHOOLS	0875	2577	140.0	1213	44.0
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	2576	141.0	1019	226.0
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	2572	142.0	1033	204.0
VERMILLION	NORTH VERMILLION COMM SCH CORP	8010	2567	143.0	1173	71.0
WABASH	M S D WABASH COUNTY SCHOOLS	8050	2567	144.0	1156	85.0
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	2559	145.0	1048	194.0
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	2559	146.0	1045	198.0
GREENE	M S D SHAKAMAK SCHOOLS	2960	2559	147.0	1002	247.0
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	2557	148.0	940	285.0
JOHNSON	CLARK-PLEASANT COMM SCHOOL	4145	2556	149.0	1024	218.0
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	2555	150.0	1083	151.0
GREENE	WASHINGTON-STAFFORD CONS	2970	2554	151.0	1206	48.0
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	2554	152.0	1032	206.0
DEKALB	DEKALB CO EASTERN COMM SCH DIS	1805	2553	153.0	1083	149.0
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	2551	154.0	1168	77.0
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	2550	155.0	1142	95.0
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	2549	156.0	1276	25.0
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	2549	157.0	1175	67.0
PULASKI	EASTERN PULASKI COMM SCHOOLS	6620	2547	158.0	1169	76.0
DELAWARE	HARRISON-WASH COMM SCHOOL CORP	1885	2546	159.0	940	283.0
GIBSON	EAST GIBSON SCHOOL CORPORATION	2725	2545	160.0	1122	109.0
LAKE	CROWN POINT COMMUNITY SCH CORP	4660	2544	161.0	1115	117.0
DUBOIS	SOUTHWEST DUBOIS COUNTY SCHOOL	2110	2541	162.0	1008	241.0

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
LAKE	TRI-CREEK SCHOOL CORP	4645	2535	163.0	1092	141.0
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	2532	164.0	1169	74.0
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOLS	4515	2531	165.0	1118	113.0
MIAMI	PERU COMMUNITY SCHOOLS	5635	2528	166.0	1062	177.0
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	2527	167.0	1050	190.0
KNOX	NORTH KNOX SCHOOL CORP	4315	2524	168.0	1077	157.0
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	2522	169.0	1268	28.0
KNOX	SOUTH KNOX SCHOOL CORP	4325	2521	170.0	1050	191.0
UNION	UNION COUNTY SCHOOL CORP	7950	2514	171.0	1153	89.0
SHELBY	SHELBY EASTERN SCHOOLS	7285	2511	172.0	1162	81.0
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	2511	173.0	1095	137.0
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	2504	174.0	994	255.0
MARTIN	LOOGOOTEE COMMUNITY SCHOOLS	5525	2501	175.0	1083	152.0
STEUBEN	M S D STEUBEN COUNTY	7615	2500	176.0	1243	36.0
WAYNE	WESTERN WAYNE SCHOOLS	8355	2500	177.0	1033	205.0
JAY	JAY SCHOOL CORP	3945	2499	178.0	1029	212.0
HENDRICKS	MILL CREEK COMMUNITY SCHOOLS	3335	2499	179.0	1009	237.0
WHITE	TWIN LAKES SCHOOL CORP	8565	2498	180.0	1118	114.0
HAMILTON	NOBLESVILLE SCHOOLS	3070	2497	181.0	1014	233.0
NOBLE	CENTRAL NOBLE COMM SCHOOL CORP	6055	2496	182.0	1153	90.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	2495	183.0	961	273.0
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	2495	184.0	1184	60.0
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	2492	185.0	1153	88.0
HAMILTON	MARION-ADAMS SCHOOLS	3055	2489	186.0	1077	158.0
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	2487	187.0	999	251.0
BOONE	WESTERN BOONE CO COMM SCH DIS	0615	2486	188.0	1099	132.0
LAPORTE	NEW PRAIRIE UNITED SCHOOL CORP	4805	2485	189.0	1127	105.0
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	2484	190.0	931	291.0
MADISON	ALEXANDRIA COMMUNITY SCHOOLS	5265	2483	191.0	978	265.0
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	2482	192.0	1106	122.0
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	2480	193.0	1066	171.0
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	2478	194.0	1058	181.0
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	2477	195.0	937	286.0
STARKE	NORTH JUDSON-SAN PIERRE SCH	7515	2476	196.0	978	264.0
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	2467	197.0	1007	244.0
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	2465	198.0	1161	82.0
ADAMS	ADAMS CENTRAL COMMUNITY SCHOOL	0015	2464	199.0	1153	87.0
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL CORP	0370	2464	200.0	901	300.0
JOHNSON	FRANKLIN COMMUNITY SCHOOL CORP	4225	2461	201.0	1090	144.0
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	2450	202.0	994	256.0
RIPLEY	JAC-CEN-DEL COMMUNITY SCH CORP	6900	2449	203.0	1035	202.0
LAKE	LAKE CENTRAL SCHOOL CORP	4615	2446	204.0	1032	207.0
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL CORP	2455	2444	205.0	1068	167.0
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	2443	206.0	1190	55.0
WELLS	NORTHERN WELLS COMMUNITY SCH	8435	2441	207.0	1100	130.0
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	2441	208.0	1026	216.0
DEKALB	GARRETT-KEYSER-BUTLER COMM	1820	2438	209.0	1065	173.0
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	2435	210.0	1001	249.0
CARROLL	CARROLL CONSOLIDATED SCHOOLS	0750	2431	211.0	1083	150.0
GRANT	EASTBROOK COMMUNITY SCHOOL	2815	2431	212.0	1005	246.0
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	2430	213.0	1202	49.0
MONTGOMERY	SOUTH MONTGOMERY COMM SCH CORP	5845	2429	214.0	1110	120.0
DEARBORN	SOUTH DEARBORN COMM SCHOOLS	1600	2429	215.0	1047	195.0
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	2425	216.0	956	276.0
HUNTINGTON	HUNTINGTON CO COMMUNITY SCHOOL	3625	2423	217.0	1121	110.0
PERRY	TELL CITY-TROY TWP SCHOOL CORP	6350	2422	218.0	943	282.0
SHELBY	SOUTHWESTERN CON SCH SHELBY CO	7360	2422	219.0	1206	46.0
ST JOSEPH	PENN-HARRIS-MADISON SCHOOLS	7175	2420	220.0	1055	184.0

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	2419	221.0	1062	176.0
MADISON	SOUTH MADISON COMMUNITY SCHOOL	5255	2415	222.0	1053	187.0
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	2413	223.0	1054	185.0
MARSHALL	PLYMOUTH COMMUNITY SCHOOL CORP	5485	2413	224.0	1105	124.0
HENDRICKS	DANVILLE COMMUNITY SCHOOL CORP	3325	2411	225.0	1014	232.0
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	2409	226.0	1069	165.0
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	2404	227.0	958	275.0
CLINTON	FRANKFORT COMMUNITY	1170	2403	228.0	1097	135.0
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	2402	229.0	1002	248.0
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	2400	230.0	1180	63.0
BROWN	COUNTY SCHOOL CORP OF BROWN CO	0670	2400	231.0	962	271.0
ST JOSEPH	UNION-NORTH UNITED SCHOOL CORP	7215	2399	232.0	1049	193.0
LAWRENCE	NORTH LAWRENCE COMM	5075	2398	233.0	1051	189.0
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	2398	234.0	1009	238.0
PARKE	SOUTHWEST PARKE COMM SCHOOLS	6260	2395	235.0	1024	217.0
JOHNSON	CENTER GROVE COMMUNITY SCHOOLS	4205	2394	236.0	959	274.0
HANCOCK	MT VERNON COMMUNITY SCHOOLS	3135	2393	237.0	1059	180.0
CASS	PIONEER REGIONAL SCHOOL CORP	0775	2392	238.0	1101	127.0
HANCOCK	EASTERN HANCOCK CO COMM SCHOOL	3145	2390	239.0	1066	170.0
RIPLEY	BATESVILLE COMMUNITY SCHOOLS	6895	2389	240.0	986	261.0
HOWARD	WESTERN SCHOOL CORP	3490	2388	241.0	1015	230.0
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	2385	242.0	970	269.0
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	2383	243.0	1117	116.0
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	2382	244.0	1073	163.0
HANCOCK	GREENFIELD-CENTRAL COMM SCHOOL	3125	2381	245.0	1038	201.0
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	2380	246.0	1064	174.0
CLAY	CLAY COMMUNITY SCHOOLS	1125	2375	247.0	1055	183.0
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	2373	248.0	1028	214.0
DELAWARE	DELAWARE COMMUNITY SCHOOL CORP	1875	2372	249.0	987	259.0
SPENCER	SOUTH SPENCER COUNTY SCHOOLS	7445	2371	250.0	923	298.0
MADISON	WEST CENTRAL COMMUNITY SCHOOLS	5245	2371	251.0	1024	219.0
POSEY	M S D NORTH POSEY COUNTY SCH	6600	2366	252.0	1032	210.0
CLINTON	ROSSVILLE CONS SCHOOL DISTRICT	1180	2365	253.0	1095	138.0
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	2362	254.0	1022	221.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	2357	255.0	1046	197.0
CASS	SOUTHEASTERN SCHOOL CORP	0815	2357	256.0	1040	199.0
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	2351	257.0	978	263.0
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	2347	258.0	933	289.0
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	2347	259.0	1000	250.0
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOLS	6715	2344	260.0	1059	179.0
FOUNTAIN	COVINGTON COMMUNITY SCHOOLS	2440	2343	261.0	1027	215.0
RANDOLPH	UNION SCHOOL CORPORATION	6795	2341	262.0	930	293.0
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	2341	263.0	948	280.0
PERRY	PERRY CENTRAL COMM SCHOOLS	6325	2340	264.0	1028	213.0
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	2339	265.0	1007	243.0
PORTER	BOONE TOWNSHIP SCHOOLS	6460	2339	266.0	1009	239.0
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	2337	267.0	933	288.0
SWITZERLAND	SWITZERLAND COUNTY SCHOOL CORP	7775	2335	268.0	1112	119.0
HARRISON	NORTH CENTRAL COMM SCHOOL CORP	3180	2334	269.0	879	302.0
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	2333	270.0	962	272.0
CRAWFORD	CRAWFORD COUNTY COMM SCHOOLS	1300	2332	271.0	1102	126.0
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	2330	272.0	948	279.0
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	2324	273.0	1144	94.0
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	2320	274.0	1060	178.0
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	2319	275.0	944	281.0
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	2306	276.0	930	294.0
NEWTON	NORTH NEWTON SCHOOL CORP	5945	2305	277.0	1084	147.0
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	2305	278.0	1018	228.0

County	School Districts	Corp. #	Expend/ADM 1987	Rank 1987	Expend/ADM 1977	Rank 1977
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	2299	279.0	972	267.0
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	2296	280.0	986	260.0
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	2292	281.0	1154	86.0
VERMILLION	SOUTH VERMILLION COMM SCH CORP	8020	2291	282.0	862	303.0
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	2289	283.0	1012	234.0
NOBLE	EAST NOBLE SCHOOL CORP	6060	2286	284.0	1023	220.0
HENDRICKS	BROWNSBURG COMMUNITY SCHOOLS	3305	2284	285.0	970	268.0
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	2283	286.0	932	290.0
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	2268	287.0	857	304.0
DECATUR	DECATUR COUNTY COMMUNITY SCH	1655	2268	288.0	983	262.0
GREENE	EASTERN SCH DIST OF GREENE CO	2940	2264	289.0	999	252.0
SPENCER	NORTH SPENCER COUNTY SCHOOLS	7385	2258	290.0	953	278.0
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	2257	291.0	1008	242.0
HARRISON	SOUTH HARRISON COMMUNITY SCH	3190	2256	292.0	990	258.0
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	2255	293.0	925	297.0
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	2252	294.0	1072	164.0
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	2247	295.0	895	301.0
JACKSON	BROWNSTOWN CENTRAL COMM SCHOOL	3695	2247	296.0	1032	209.0
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	2245	297.0	937	287.0
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	2244	298.0	990	257.0
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	2241	299.0	955	277.0
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	2230	300.0	928	296.0
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	2207	301.0	1019	227.0
OHIO	RISING SUN-OHIO CO COMM	6080	2178	302.0	930	292.0
RIPLEY	SOUTH RIPLEY COMMUNITY SCHOOLS	6865	2142	303.0	1067	168.0
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	2106	304.0	929	295.0

Appendix D

Revenue Base, Total General Fund Expenditures per ADM, and Percent Revenue Base, 1987 (ordered by Percent Revenue Base)

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	$2471	63	$3818	3	64.7	1
MARION	M S D WARREN TOWNSHIP	5360	2877	14	4437	1	64.8	2
MARION	M S D DECATUR TOWNSHIP	5300	2144	229	3292	17	65.1	3
MARION	M S D PERRY TOWNSHIP	5340	2431	71	3630	5	67	4
MARION	M S D WAYNE TOWNSHIP	5375	2370	94	3436	10	69	5
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	2100	277	3013	39	69.7	6
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	2387	88	3424	11	69.7	7
HENDRICKS	PLAINFIELD COMMUNITY SCHOOLS	3330	2118	245	3020	38	70.1	8
MIAMI	MACONAQUAH SCHOOL CORP	5615	2209	190	3133	29	70.5	9
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	2153	226	2911	53	74	10
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	2414	79	3254	23	74.2	11
MARION	FRANKLIN TOWNSHIP COMM SCHOOLS	5310	2102	272	2816	71	74.6	12
WHITE	NORTH WHITE SCHOOL CORP	8515	2580	44	3320	14	77.7	13
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	2741	26	3497	8	78.4	14
LAPORTE	SOUTH CENTRAL COMM. SCHOOL	4940	2251	153	2872	60	78.4	15
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	2907	11	3628	6	80.1	16
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	2136	234	2646	111	80.7	17
MARION	M S D LAWRENCE TOWNSHIP	5330	2292	126	2838	67	80.8	18
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	2536	51	3128	30	81.1	19
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	2376	90	2928	49	81.1	20
GIBSON	NORTH GIBSON SCHOOL CORP.	2735	2262	146	2751	84	82.2	21
BOONE	EAGLE-UNION COMMUNITY SCHOOLS	0630	2239	164	2716	92	82.5	22
TIPPECANOE	WEST LAFAYETTE COMM SCHOOLS	7875	3008	6	3644	4	82.5	23
HAMILTON	CARMEL CLAY SCHOOLS	3060	2503	56	3011	40	83.1	24
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	2449	68	2944	48	83.2	25
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	2142	230	2572	142	83.3	26
KNOX	VINCENNES COMMUNITY SCHOOLS	4335	2200	196	2629	116	83.7	27
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	2432	70	2903	55	83.8	28
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	2178	213	2591	133	84.1	29
MONROE	MONROE COUNTY COMMUNITY SCH	5740	2286	129	2716	93	84.2	30
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOLS	4515	2132	238	2531	165	84.3	31
PIKE	PIKE COUNTY SCHOOL CORP	6445	2355	100	2789	76	84.4	32
HENRY	NEW CASTLE COMMUNITY SCHOOLS	3445	2443	69	2890	58	84.5	33
LAKE	SCHOOL CITY OF HOBART	4730	2659	32	3145	28	84.6	34
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	2111	258	2495	184	84.6	35
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	2099	291	2480	193	84.7	36
HAMILTON	NOBLESVILLE SCHOOLS	3070	2116	248	2497	181	84.7	37
LAKE	WHITING SCHOOL CITY	4760	3518	2	4144	2	84.9	38
DUBOIS	NORTHEAST DUBOIS COUNTY SCHOOL	2040	2264	143	2666	106	84.9	39
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	2477	62	2917	51	84.9	40
JOHNSON	GREENWOOD COMMUNITY SCHOOLS	4245	2199	199	2584	135	85.1	41
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	2289	128	2689	98	85.1	42
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	2134	236	2504	174	85.2	43
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	2062	303	2419	221	85.2	44

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	2594	42	3041	36	85.3	45
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	2123	244	2487	187	85.3	46
MARION	M S D WASHINGTON TOWNSHIP	5370	2801	21	3283	18	85.3	47
GRANT	MADISON-GRANT UNITED SCHOOLS	2825	2371	93	2778	78	85.4	48
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	2567	47	3007	42	85.4	49
WELLS	NORTHERN WELLS COMMUNITY SCH	8435	2085	299	2441	207	85.4	50
JOHNSON	CLARK-PLEASANT COMM SCHOOLS	4145	2184	210	2556	149	85.4	51
DUBOIS	SOUTHEAST DUBOIS COUNTY SCHOOL	2100	2207	191	2583	136	85.5	52
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	2244	161	2625	119	85.5	53
WABASH	M S D WABASH COUNTY SCHOOLS	8050	2195	204	2567	144	85.5	54
UNION	UNION COUNTY SCHOOL CORP	7950	2152	227	2514	171	85.6	55
PORTER	BOONE TOWNSHIP SCHOOLS	6460	2003	304	2339	266	85.7	56
MARION	M S D PIKE TOWNSHIP	5350	2611	38	3046	35	85.7	57
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOLS	7205	2568	46	2994	43	85.8	58
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	2351	102	2740	86	85.8	59
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	2071	302	2413	223	85.8	60
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	2734	27	3184	24	85.9	61
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	2284	132	2659	108	85.9	62
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCH	5855	2647	34	3080	32	85.9	63
GRANT	MARION COMMUNITY SCHOOLS	2865	2924	8	3400	12	86	64
FULTON	UNION TOWNSHIP SCHOOLS	2640	2264	142	2630	115	86.1	65
RIPLEY	JAC-CEN-DEL COMMUNITY SCH CORP	6900	2110	260	2449	203	86.2	66
DUBOIS	GREATER JASPER CONSOLIDATED	2120	2239	166	2594	131	86.3	67
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	2242	162	2597	129	86.3	68
MARION	SPEEDWAY CITY SCHOOLS	5400	3022	5	3494	9	86.5	69
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	2399	85	2774	80	86.5	70
DEARBORN	SOUTH DEARBORN COMM SCHOOLS	1600	2101	274	2429	215	86.5	71
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	2211	187	2555	150	86.5	72
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	2233	172	2580	138	86.6	73
LAKE	TRI-CREEK SCHOOL CORP	4645	2196	203	2535	163	86.6	74
HENRY	SOUTH HENRY SCHOOL CORP	3415	2281	133	2633	113	86.6	75
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	2836	18	3271	22	86.7	76
ST JOSEPH	PENN-HARRIS-MADISON SCHOOLS	7175	2100	283	2420	220	86.8	77
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	2213	186	2550	155	86.8	78
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	2106	264	2425	216	86.8	79
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	2323	115	2675	103	86.8	80
ADAMS	SOUTH ADAMS SCHOOLS	0035	2357	98	2708	95	87	81
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	2763	25	3174	26	87.1	82
BROWN	COUNTY SCHOOL CORP OF BROWN CO	0670	2090	297	2400	231	87.1	83
HENRY	C A BEARD MEMORIAL SCHOOL CORP	3455	2401	84	2756	83	87.1	84
VANDERBURGH	EVANSVILLE-VANDERBURGH SCHOOLS	7995	2551	48	2928	50	87.1	85
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	2857	15	3278	21	87.2	86
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	2375	91	2724	90	87.2	87
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	2100	279	2409	226	87.2	88
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	2770	24	3175	25	87.3	89
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	2271	139	2600	127	87.3	90
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	2235	169	2559	145	87.3	91
MARSHALL	TRITON SCHOOL CORPORATION	5495	2346	107	2685	100	87.4	92
MARION	BEECH GROVE CITY SCHOOLS	5380	2498	58	2857	63	87.4	93
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	2082	301	2382	244	87.4	94
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	2100	282	2402	229	87.4	95
FULTON	ROCHESTER COMMUNITY SCHOOLS	2645	2331	111	2667	105	87.4	96
WELLS	M S D BLUFFTON-HARRISON	8445	2431	72	2780	77	87.4	97
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	2427	73	2775	79	87.5	98
DEKALB	DEKALB CO EASTERN COMM SCHOOLS	1805	2234	171	2553	153	87.5	99
SULLIVAN	NORTHEAST SCHOOL CORP	7645	2290	127	2616	123	87.5	100
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	2100	287	2398	234	87.5	101
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	2145	228	2450	202	87.6	102

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
JOHNSON	CENTER GROVE COMMUNITY SCHOOLS	4205	2096	294	2394	236	87.6	103
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	2278	134	2600	128	87.6	104
FULTON	CASTON SCHOOL CORPORATION	2650	2356	99	2687	99	87.7	105
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	2162	220	2465	198	87.7	106
SHELBY	SHELBY EASTERN SCHOOLS	7285	2202	195	2511	172	87.7	107
HOWARD	KOKOMO-CENTER TWP CONS SCHOOLS	3500	2610	39	2974	46	87.8	108
HENDRICKS	DANVILLE COMMUNITY SCHOOL CORP	3325	2117	247	2411	225	87.8	109
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	2262	145	2576	141	87.8	110
RIPLEY	BATESVILLE COMMUNITY SCHOOLS	6895	2098	292	2389	240	87.8	111
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	2525	53	2871	61	87.9	112
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	2304	123	2619	121	87.9	113
DUBOIS	SOUTHWEST DUBOIS COUNTY SCHOOL	2110	2236	168	2541	162	88	114
GREENE	M S D SHAKAMAK SCHOOLS	2960	2253	152	2559	147	88.1	115
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	2247	156	2551	154	88.1	116
KNOX	NORTH KNOX SCHOOL CORP	4315	2223	178	2524	168	88.1	117
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	2694	30	3057	34	88.1	118
JAY	JAY SCHOOL CORP	3945	2204	193	2499	178	88.2	119
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	2470	64	2800	74	88.2	120
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	2100	290	2380	246	88.2	121
HANCOCK	MT VERNON COMMUNITY SCHOOLS	3135	2112	255	2393	237	88.2	122
LAKE	CROWN POINT COMMUNITY SCH CORP	4660	2245	160	2544	161	88.2	123
WABASH	WABASH CITY SCHOOLS	8060	2516	54	2850	64	88.3	124
HENDRICKS	MILL CREEK COMMUNITY SCHOOLS	3335	2206	192	2499	179	88.3	125
MORGAN	EMINENCE CONS SCHOOL CORP	5910	2387	87	2704	97	88.3	126
PERRY	TELL CITY-TROY TWP SCHOOL CORP	6350	2139	231	2422	218	88.3	127
LAKE	LAKE CENTRAL SCHOOL CORP	4615	2160	222	2446	204	88.3	128
GREENE	WHITE RIVER VALLEY SCH DIST	2980	2401	83	2719	91	88.3	129
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	2158	223	2443	206	88.3	130
DELAWARE	HARRISON-WASH COMM SCHOOL CORP	1885	2249	155	2546	159	88.3	131
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	2499	57	2829	70	88.3	132
LAPORTE	NEW PRAIRIE UNITED SCHOOL CORP	4805	2197	201	2485	189	88.4	133
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	2899	13	3278	20	88.4	134
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	2127	240	2404	227	88.5	135
VIGO	VIGO COUNTY SCHOOL CORP	8030	2325	114	2627	117	88.5	136
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	2156	224	2435	210	88.5	137
LAKE	SCHOOL TOWN OF HIGHLAND	4720	2906	12	3282	19	88.5	138
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	2200	198	2484	190	88.6	139
LAKE	HAMMOND CITY SCHOOLS	4710	2921	10	3296	16	88.6	140
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	2103	271	2373	248	88.6	141
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	2259	148	2549	157	88.6	142
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	2260	147	2549	156	88.6	143
STARKE	NORTH JUDSON-SAN PIERRE SCHOOL	7515	2197	202	2476	196	88.7	144
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL	2435	2656	33	2990	44	88.8	145
WAYNE	RICHMOND COMMUNITY SCHOOL CORP	8385	2425	75	2729	88	88.8	146
WHITE	FRONTIER SCHOOL CORPORATION	8525	2308	121	2597	130	88.9	147
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	2480	61	2790	75	88.9	148
MONTGOMERY	NORTH MONTGOMERY COMM SCHOOLS	5835	2424	77	2726	89	88.9	149
CLINTON	FRANKFORT COMMUNITY	1170	2137	232	2403	228	88.9	150
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	2367	95	2662	107	88.9	151
STARKE	OREGON-DAVIS SCHOOL CORP.	7495	2454	67	2758	82	89	152
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	2385	89	2681	101	89	153
LAKE	SCHOOL TOWN OF MUNSTER	4740	2729	28	3067	33	89	154
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	2276	136	2557	148	89	155
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	2543	49	2857	62	89	156
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	2337	109	2625	120	89	157
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	2220	179	2492	185	89.1	158
PULASKI	WEST CENTRAL SCHOOL CORP	6630	2463	66	2764	81	89.1	159
WELLS	SOUTHERN WELLS COMMUNITY SCH	8425	2411	80	2704	96	89.2	160

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	2320	116	2601	126	89.2	161
ORANGE	SPRING VALLEY COMM SCHOOL CO	6160	2349	105	2634	112	89.2	162
LAKE	HOBART TWP COMMUNITY SCHOOLS	4590	2822	19	3163	27	89.2	163
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	2525	52	2830	68	89.2	164
STEUBEN	M S D STEUBEN COUNTY	7615	2231	173	2500	176	89.2	165
MARSHALL	PLYMOUTH COMMUNITY SCHOOL CORP	5485	2154	225	2413	224	89.3	166
WAYNE	NETTLE CREEK SCHOOL CORP	8305	2366	96	2650	109	89.3	167
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	2542	50	2846	65	89.3	168
PULASKI	EASTERN PULASKI COMM SCHOOLS	6620	2275	138	2547	158	89.3	169
PORTER	DUNELAND SCHOOL CORPORATION	6470	2982	7	3336	13	89.4	170
CLAY	CLAY COMMUNITY SCHOOLS	1125	2124	242	2375	247	89.4	171
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	2309	120	2581	137	89.5	172
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	2572	45	2875	59	89.5	173
WHITE	TWIN LAKES SCHOOL CORP	8565	2235	170	2498	180	89.5	174
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	2100	276	2347	259	89.5	175
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	2135	235	2385	242	89.5	176
KNOX	SOUTH KNOX SCHOOL CORP	4325	2258	149	2521	170	89.6	177
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	2403	82	2681	102	89.6	178
MADISON	ALEXANDRIA COMMUNITY SCHOOLS	5265	2226	177	2483	191	89.7	179
JASPER	RENSSELAER CENTRAL SCHOOL CORP	3815	2327	112	2594	132	89.7	180
CASS	LOGANSPORT COMMUNITY SCHOOLS	0875	2315	119	2577	140	89.8	181
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	2316	118	2578	139	89.8	182
PERRY	PERRY CENTRAL COMM SCHOOLS	6325	2103	270	2340	264	89.9	183
ADAMS	ADAMS CENTRAL COMMUNITY SCHOOL	0015	2214	185	2464	199	89.9	184
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	2676	31	2976	45	89.9	185
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	2100	285	2333	270	90	186
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	2346	108	2604	124	90.1	187
POSEY	M S D NORTH POSEY COUNTY SCH	6600	2131	239	2366	252	90.1	188
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	2304	122	2554	152	90.2	189
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	2115	250	2344	260	90.2	190
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	2239	165	2482	192	90.2	191
HAMILTON	MARION-ADAMS SCHOOLS	3055	2246	157	2489	186	90.2	192
GIBSON	SOUTH GIBSON SCHOOL CORP.	2765	2714	29	3008	41	90.2	193
HARRISON	NORTH CENTRAL COMM SCHOOL CORP	3180	2106	263	2334	269	90.3	194
BOONE	WESTERN BOONE CO COMM SCH DIST	0615	2245	158	2486	188	90.3	195
MADISON	SOUTH MADISON COMMUNITY SCHOOL	5255	2182	211	2415	222	90.3	196
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	2100	280	2324	273	90.4	197
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	2285	130	2527	167	90.4	198
CRAWFORD	CRAWFORD COUNTY COMM SCHOOLS	1300	2110	259	2332	271	90.5	199
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	2100	289	2320	274	90.5	200
JOHNSON	FRANKLIN COMMUNITY SCHOOL CORP	4225	2227	175	2461	201	90.5	201
LAKE	LAKE RIDGE SCHOOLS	4650	2796	22	3088	31	90.5	202
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	2491	59	2749	85	90.6	203
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL CORP	2455	2215	184	2444	205	90.6	204
NOBLE	CENTRAL NOBLE COMM SCHOOL CORP	6055	2265	141	2496	182	90.7	205
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	2642	35	2911	52	90.8	206
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	2123	243	2339	265	90.8	207
MADISON	ANDERSON COMMUNITY SCHOOL CORP	5275	2483	60	2735	87	90.8	208
ST JOSEPH	UNION-NORTH UNITED SCHOOL CORP	7215	2178	214	2399	232	90.8	209
JACKSON	CROTHERSVILLE COMMUNITY SCHOOL	3710	2350	103	2585	134	90.9	210
GRANT	EASTBROOK COMMUNITY SCHOOLS	2815	2210	188	2431	212	90.9	211
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	2245	159	2467	197	91	212
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	2397	86	2633	114	91	213
WAYNE	WESTERN WAYNE SCHOOLS	8355	2276	137	2500	177	91	214
MARTIN	LOOGOOTEE COMMUNITY SCHOOLS	5525	2278	135	2501	175	91.1	215
HOWARD	NORTHWESTERN SCHOOL CORP	3470	2593	43	2843	66	91.2	216
MONTGOMERY	SOUTH MONTGOMERY COMM SCH CORP	5845	2216	183	2429	214	91.2	217
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	2097	293	2299	279	91.2	218

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
RANDOLPH	UNION SCHOOL CORPORATION	6795	2136	233	2341	262	91.2	219
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	2104	266	2305	278	91.3	220
DEKALB	GARRETT-KEYSER-BUTLER COMM	1820	2227	176	2438	209	91.3	221
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL CORP	0370	2251	154	2464	200	91.4	222
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	2118	246	2319	275	91.4	223
HANCOCK	EASTERN HANCOCK CO COMM SCH	3145	2184	209	2390	239	91.4	224
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	2194	206	2400	230	91.4	225
SPENCER	SOUTH SPENCER COUNTY SCHOOL	7445	2168	218	2371	250	91.4	226
LAWRENCE	NORTH LAWRENCE COMM	5075	2195	205	2398	233	91.5	227
HUNTINGTON	HUNTINGTON CO COMMUNITY SCHOOL	3625	2218	180	2423	217	91.5	228
WHITE	TRI-COUNTY SCHOOL CORP	8535	3025	4	3303	15	91.6	229
CARROLL	CARROLL CONSOLIDATED SCHOOLS	0750	2229	174	2431	211	91.7	230
NEWTON	NORTH NEWTON SCHOOL CORP	5945	2114	252	2305	277	91.7	231
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	2351	101	2559	146	91.9	232
NOBLE	EAST NOBLE SCHOOL CORP	6060	2100	275	2286	284	91.9	233
HENDRICKS	BROWNSBURG COMMUNITY SCHOOLS	3305	2100	288	2284	285	91.9	234
VERMILLION	SOUTH VERMILLION COMM SCH CORP	8020	2107	262	2291	282	92	235
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	2112	254	2296	280	92	236
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	2100	281	2283	286	92	237
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	2169	217	2357	255	92	238
PARKE	SOUTHWEST PARKE COMM SCHOOLS	6260	2204	194	2395	235	92	239
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	2161	221	2347	258	92.1	240
CLINTON	ROSSVILLE CONS SCHOOL DISTRICT	1180	2178	212	2365	253	92.1	241
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	2125	241	2306	276	92.1	242
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	2167	219	2351	257	92.2	243
GIBSON	EAST GIBSON SCHOOL CORP.	2725	2347	106	2545	160	92.2	244
GREENE	WASHINGTON-STAFFORD CONS	2970	2357	97	2554	151	92.3	245
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	2200	197	2383	243	92.3	246
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	2255	151	2441	208	92.4	247
CASS	SOUTHEASTERN SCHOOL CORP	0815	2177	215	2357	256	92.4	248
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	2115	249	2289	283	92.4	249
POSEY	M S D MOUNT VERNON	6590	2617	37	2830	69	92.5	250
GRANT	MISSISSINEWA COMM SCHOOLS CORP	2855	2420	78	2617	122	92.5	251
HOWARD	WESTERN SCHOOL CORP	3490	2209	189	2388	241	92.5	252
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	2325	113	2511	173	92.6	253
DECATUR	DECATUR COUNTY COMMUNITY SCH	1655	2103	269	2268	288	92.7	254
LAKE	GARY COMMUNITY SCHOOL CORP	4690	2811	20	3030	37	92.8	255
GREENE	EASTERN SCH DIST OF GREENE CO	2940	2102	273	2264	289	92.8	256
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	2301	125	2478	194	92.8	257
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	2301	124	2477	195	92.9	258
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	2319	117	2495	183	92.9	259
MIAMI	PERU COMMUNITY SCHOOLS	5635	2349	104	2528	166	92.9	260
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	2100	286	2257	291	93	261
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	2090	298	2245	297	93.1	262
WARREN	M S D WARREN COUNTY	8115	2424	76	2603	125	93.1	263
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	2264	144	2430	213	93.1	264
SWITZERLAND	SWITZERLAND COUNTY SCHOOL CORP	7775	2176	216	2335	268	93.2	265
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	2114	251	2268	287	93.2	266
JACKSON	BROWNSTOWN CENTRAL COMM SCHOOL	3695	2094	296	2247	296	93.2	267
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	2186	208	2341	263	93.4	268
DELAWARE	DELAWARE COMMUNITY SCHOOL CORP	1875	2216	182	2372	249	93.4	269
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	2100	284	2247	295	93.4	270
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	2084	300	2230	300	93.5	271
SPENCER	NORTH SPENCER COUNTY SCHOOLS	7385	2111	257	2258	290	93.5	272
DELAWARE	LIBERTY-PERRY COMM SCHOOL CORP	1895	2624	36	2806	73	93.5	273
HARRISON	SOUTH HARRISON COMMUNITY SCH	3190	2114	253	2256	292	93.7	274
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	2373	92	2532	164	93.7	275
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	2111	256	2252	294	93.7	276

County	School Corporation	Corp. #	Revenue Base 1987	Rank	General Fund Expend/ADM 1987	Rank	Percent Revenue Base 1987	Rank
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	2103	268	2241	299	93.9	277
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	2218	181	2362	254	93.9	278
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	2467	65	2626	118	93.9	279
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	2108	261	2244	298	93.9	280
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	2190	207	2330	272	94	281
HANCOCK	GREENFIELD-CENTRAL COMM SCHOOL	3125	2239	167	2381	245	94	282
SHELBY	SOUTHWESTERN CON SCH SHELBY CO	7360	2285	131	2422	219	94.4	283
VERMILLION	NORTH VERMILLION COMM SCH CORP	8010	2425	74	2567	143	94.5	284
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	2134	237	2255	293	94.6	285
PARKE	TURKEY RUN COMMUNITY SCHOOLS	6310	2508	55	2647	110	94.8	286
CASS	PIONEER REGIONAL SCHOOL CORP	0775	2268	140	2392	238	94.8	287
MADISON	WEST CENTRAL COMMUNITY SCHOOLS	5245	2255	150	2371	251	95.1	288
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	2103	267	2207	301	95.3	289
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	2407	81	2522	169	95.4	290
FOUNTAIN	COVINGTON COMMUNITY SCHOOLS	2440	2242	163	2343	261	95.7	291
DELAWARE	SALEM COMMUNITY SCHOOL	1940	2780	23	2905	54	95.7	292
POSEY	NEW HARMONY TOWN & TWP CONS	6610	2843	16	2970	47	95.7	293
PERRY	CANNELTON CITY SCHOOLS	6340	2600	41	2711	94	95.9	294
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	2199	200	2292	281	95.9	295
OHIO	RISING SUN-OHIO CO COMM	6080	2100	278	2178	302	96.4	296
JOHNSON	EDINBURGH COMMUNITY SCHOOL	4215	2603	40	2672	104	97.4	297
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	3426	3	3501	7	97.8	298
WHITLEY	COLUMBIA CITY SCHOOLS	8665	2839	17	2890	57	98.2	299
RIPLEY	SOUTH RIPLEY COMMUNITY SCHOOLS	6865	2105	265	2142	303	98.3	300
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	2095	295	2106	304	99.5	301
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	2336	110	2337	267	99.9	302
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	2923	9	2901	56	100.8	303
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	3782	1	2810	72	134.6	304

Appendix E

General Fund Tax Rates, 1988 and 1974
(ordered by the 1988 rate)

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
LAKE	GARY COMMUNITY SCHOOL CORP	4690	$6.45	1.0	$5.20	17.0
LAKE	HAMMOND CITY SCHOOLS	4710	6.32	2.0	5.84	2.0
LAKE	SCHOOL CITY OF HOBART	4730	6.00	3.0	4.81	43.0
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	4.93	4.0	4.37	125.5
LAKE	LAKE CENTRAL SCHOOL CORP	4615	4.86	5.0	5.82	3.0
GRANT	MARION COMMUNITY SCHOOLS	2865	4.81	6.0	4.47	100.0
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	4.76	7.0	4.20	168.0
LAKE	SCHOOL TOWN OF MUNSTER	4740	4.76	8.0	4.89	36.0
LAKE	LAKE RIDGE SCHOOLS	4650	4.74	9.0	4.78	49.0
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	4.72	10.0	4.00	212.0
POSEY	NEW HARMONY TOWN & TWP CONS	6610	4.54	11.0	3.40	280.0
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	4.51	12.0	3.58	265.0
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	4.47	13.0	4.64	68.0
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL	2435	4.44	14.0	4.27	152.5
GRANT	MISSISSINEWA COMM SCHOOLS CORP	2855	4.39	15.0	3.86	237.0
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	4.32	16.0	4.05	199.5
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	4.30	17.0	3.17	292.0
WHITLEY	COLUMBIA CITY SCHOOLS	8665	4.27	18.0	4.34	131.5
LAKE	HOBART TWP COMMUNITY SCHOOLS	4590	4.25	19.0	5.30	14.0
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	4.25	20.0	5.31	13.0
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	4.18	21.0	4.27	152.5
STARKE	OREGON-DAVIS SCHOOL CORP.	7495	4.15	22.0	4.17	173.0
LAPORTE	SOUTH CENTRAL COMM. SCHOOL	4940	4.13	23.0	4.70	60.5
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	4.06	24.0	4.61	71.0
VANDERBURGH	EVANSVILLE-VANDERBURGH SCHOOLS	7995	4.05	25.0	4.79	47.0
VIGO	VIGO COUNTY SCHOOL CORP	8030	4.00	26.0	4.83	41.0
WAYNE	RICHMOND COMMUNITY SCHOOL CORP	8385	3.98	27.0	3.41	278.5
MARION	FRANKLIN TOWNSHIP COMM SCHOOLS	5310	3.94	28.0	4.88	37.0
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	3.93	29.0	4.55	85.0
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	3.93	30.0	4.91	31.0
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	3.93	31.0	4.16	177.0
LAKE	TRI-CREEK SCHOOL CORP	4645	3.90	32.0	5.37	9.0
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	3.87	33.0	4.86	39.0
SULLIVAN	NORTHEAST SCHOOL CORP	7645	3.85	34.0	4.44	103.0
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	3.84	35.0	4.47	99.0
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	3.84	36.0	4.60	74.0
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	3.83	37.0	4.13	185.0
WHITE	NORTH WHITE SCHOOL CORP	8515	3.83	38.0	4.27	152.5
HAMILTON	CARMEL CLAY SCHOOLS	3060	3.82	39.0	3.96	218.5
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOLS	7205	3.82	40.0	4.75	50.5
HENDRICKS	PLAINFIELD COMMUNITY SCHOOLS	3330	3.80	41.0	4.40	114.0
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	3.80	42.0	4.03	206.0
LAKE	SCHOOL TOWN OF HIGHLAND	4720	3.78	43.0	6.14	1.0
HOWARD	NORTHWESTERN SCHOOL CORP	3470	3.76	44.0	4.46	101.0
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	3.71	45.0	4.56	83.5
WELLS	SOUTHERN WELLS COMMUNITY SCH	8425	3.70	46.0	3.71	251.0
WHITE	FRONTIER SCHOOL CORPORATION	8525	3.69	47.0	4.36	127.0

Appendix E

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	3.69	48.0	4.42	107.0
WELLS	M S D BLUFFTON-HARRISON	8445	3.68	49.0	3.94	225.5
JACKSON	CROTHERSVILLE COMMUNITY SCHOOL	3710	3.67	50.0	4.29	146.0
GIBSON	NORTH GIBSON SCHOOL CORP.	2735	3.67	51.0	5.36	10.0
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	3.66	52.0	4.90	35.0
PERRY	CANNELTON CITY SCHOOLS	6340	3.65	53.0	3.65	261.5
WAYNE	NETTLE CREEK SCHOOL CORP	8305	3.62	54.0	4.11	188.0
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	3.62	55.0	4.11	189.0
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	3.59	56.0	4.34	131.5
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	3.58	57.0	4.90	33.0
WABASH	WABASH CITY SCHOOLS	8060	3.57	58.0	3.85	238.0
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	3.56	59.0	3.66	259.5
JOHNSON	EDINBURGH COMMUNITY SCHOOL	4215	3.55	60.0	4.36	128.0
HOWARD	KOKOMO-CENTER TWP CONS SCHOOLS	3500	3.55	61.0	3.90	233.0
LAKE	CROWN POINT COMMUNITY SCH CORP	4660	3.54	62.0	4.59	76.0
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	3.53	63.0	4.98	28.0
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	3.53	64.0	4.15	180.0
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	3.53	65.0	5.66	4.0
KNOX	NORTH KNOX SCHOOL CORP	4315	3.51	66.0	4.30	143.0
MARION	BEECH GROVE CITY SCHOOLS	5380	3.51	67.0	4.80	44.5
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	3.51	68.0	4.22	163.0
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	3.50	69.0	4.38	123.0
ST JOSEPH	PENN-HARRIS-MADISON SCHOOLS	7175	3.50	70.0	4.68	63.0
JOHNSON	CENTER GROVE COMMUNITY SCHOOLS	4205	3.49	71.0	4.23	160.0
NEWTON	NORTH NEWTON SCHOOL CORP	5945	3.49	72.0	5.47	6.0
DUBOIS	NORTHEAST DUBOIS COUNTY SCHOOL	2040	3.49	73.0	3.96	218.5
TIPPECANOE	WEST LAFAYETTE COMM SCHOOLS	7875	3.46	74.0	5.04	24.0
HOWARD	WESTERN SCHOOL CORP	3490	3.46	75.0	4.26	155.5
MORGAN	EMINENCE CONS SCHOOL CORP	5910	3.45	76.0	5.46	7.0
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	3.45	77.0	4.53	89.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	3.45	78.0	3.50	271.5
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	3.44	79.0	4.79	47.0
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	3.44	80.0	5.35	11.0
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	3.43	81.0	3.95	221.5
WAYNE	WESTERN WAYNE SCHOOLS	8355	3.43	82.0	4.25	157.5
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	3.41	83.0	5.32	12.0
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	3.40	84.0	4.58	79.0
MARION	M S D WARREN TOWNSHIP	5360	3.39	85.0	4.49	96.0
HENRY	NEW CASTLE COMMUNITY SCHOOLS	3445	3.37	86.0	4.93	29.0
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	3.37	87.0	4.30	143.0
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	3.36	88.0	4.57	82.0
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	3.36	89.0	3.96	218.5
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	3.35	90.0	4.38	124.0
HANCOCK	MT VERNON COMMUNITY SCHOOLS	3135	3.33	91.0	4.82	42.0
HANCOCK	EASTERN HANCOCK CO COMM SCH	3145	3.32	92.0	4.64	67.0
HAMILTON	NOBLESVILLE SCHOOLS	3070	3.32	93.0	4.33	135.5
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCH	5855	3.31	94.0	4.37	125.5
GREENE	WASHINGTON-STAFFORD CONS	2970	3.31	95.0	4.09	195.0
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	3.30	96.0	4.34	131.5
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	3.30	97.0	4.18	170.5
BOONE	EAGLE-UNION COMMUNITY SCHOOLS	0630	3.29	98.0	4.44	103.0
DEARBORN	SOUTH DEARBORN COMM SCHOOLS	1600	3.29	99.0	5.09	21.0
MARION	M S D DECATUR TOWNSHIP	5300	3.29	100.0	4.28	150.0
MARION	M S D WAYNE TOWNSHIP	5375	3.29	101.0	4.23	161.5
HENDRICKS	DANVILLE COMMUNITY SCHOOL CORP	3325	3.29	102.0	4.90	33.0
HANCOCK	GREENFIELD-CENTRAL COMM SCHOOL	3125	3.28	103.0	4.66	66.0
HUNTINGTON	HUNTINGTON CO COMMUNITY SCHOOL	3625	3.28	104.0	3.83	240.0
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	3.27	105.5	4.69	62.0

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
MARSHALL	TRITON SCHOOL CORPORATION	5495	3.27	105.5	3.92	227.0
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	3.27	107.0	4.06	198.0
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	3.26	108.0	4.12	187.0
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	3.25	109.0	4.75	50.5
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	3.24	110.0	4.20	168.0
MONTGOMERY	NORTH MONTGOMERY COMM SCHOOLS	5835	3.24	111.0	4.48	98.0
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	3.23	112.0	4.09	195.0
MIAMI	PERU COMMUNITY SCHOOLS	5635	3.23	113.0	4.44	103.0
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	3.23	114.0	4.17	173.0
VERMILLION	SOUTH VERMILLION COMM SCH CORP	8020	3.22	115.0	3.30	286.5
CASS	PIONEER REGIONAL SCHOOL CORP	0775	3.22	116.0	3.92	228.0
HAMILTON	MARION-ADAMS SCHOOLS	3055	3.21	117.0	4.80	44.5
MADISON	ANDERSON COMMUNITY SCHOOL CORP	5275	3.21	118.0	4.40	116.5
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	3.20	119.0	4.03	206.0
GRANT	EASTBROOK COMMUNITY SCHOOLS	2815	3.20	120.0	4.00	212.0
HENRY	C A BEARD MEMORIAL SCHOOL CORP	3455	3.20	121.0	4.62	70.0
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	3.19	122.0	5.25	16.0
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	3.19	123.0	3.74	248.0
MADISON	ALEXANDRIA COMMUNITY SCHOOLS	5265	3.17	124.0	3.97	216.0
HENRY	SOUTH HENRY SCHOOL CORP	3415	3.16	125.0	4.88	38.0
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	3.16	126.5	3.89	236.0
ORANGE	SPRINGS VALLEY COMM SCHOOLS	6160	3.16	126.5	3.80	242.5
CASS	SOUTHEASTERN SCHOOL CORP	0815	3.14	128.0	4.41	111.5
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	3.13	129.0	3.96	218.5
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	3.13	130.0	4.34	131.5
PULASKI	WEST CENTRAL SCHOOL CORP	6630	3.12	131.0	4.41	109.0
LAPORTE	NEW PRAIRIE UNITED SCHOOL CORP	4805	3.11	132.0	4.31	141.0
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	3.11	133.0	3.27	288.0
HENDRICKS	MILL CREEK COMMUNITY SCHOOLS	3335	3.11	134.0	4.71	58.5
PORTER	DUNELAND SCHOOL CORPORATION	6470	3.10	135.0	3.25	290.0
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	3.10	136.0	4.03	206.0
LAWRENCE	NORTH LAWRENCE COMM	5075	3.08	137.0	3.41	278.5
WABASH	M S D WABASH COUNTY SCHOOLS	8050	3.08	138.0	3.69	255.0
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	3.07	139.0	4.16	177.0
WARREN	M S D WARREN COUNTY	8115	3.07	140.0	5.30	15.0
STARKE	NORTH JUDSON-SAN PIERRE SCHOOL	7515	3.06	141.0	3.99	214.0
DELAWARE	LIBERTY-PERRY COMM SCHOOL CORP	1895	3.06	142.0	4.50	94.0
PARKE	SOUTHWEST PARKE COMM SCHOOLS	6260	3.05	143.0	5.00	25.5
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	3.05	144.0	4.02	208.0
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	3.05	145.0	3.50	271.5
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	3.04	146.0	4.21	165.5
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	3.04	147.0	4.21	165.5
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	3.04	148.0	4.15	181.0
GREENE	M S D SHAKAMAK SCHOOLS	2960	3.02	149.5	5.15	19.0
LAKE	WHITING SCHOOL CITY	4760	3.02	149.5	3.31	284.5
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	3.02	151.0	4.41	111.5
KNOX	VINCENNES COMMUNITY SCHOOLS	4335	3.01	152.0	3.67	257.5
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	3.01	153.0	4.10	190.5
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	3.01	154.0	4.16	177.0
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	2.99	155.0	4.44	105.0
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	2.99	156.0	4.74	54.0
BOONE	WESTERN BOONE CO COMM SCH DIST	0615	2.98	157.0	4.70	60.5
MONROE	MONROE COUNTY COMMUNITY SCH	5740	2.97	158.0	4.33	135.5
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	2.97	159.0	4.26	155.5
STEUBEN	M S D STEUBEN COUNTY	7615	2.97	160.0	3.90	233.0
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	2.96	161.0	2.99	298.0
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	2.96	162.0	4.40	116.5
SHELBY	SHELBY EASTERN SCHOOLS	7285	2.95	163.0	4.99	27.0

Appendix E

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
WELLS	NORTHERN WELLS COMMUNITY SCH	8435	2.95	164.0	4.04	201.0
WHITE	TRI-COUNTY SCHOOL CORP	8535	2.95	165.0	4.33	135.5
GIBSON	EAST GIBSON SCHOOL CORP.	2725	2.95	166.0	5.53	5.0
WHITE	TWIN LAKES SCHOOL CORP	8565	2.94	167.0	3.77	244.5
ADAMS	SOUTH ADAMS SCHOOLS	0035	2.94	168.0	4.67	64.5
RIPLEY	JAC-CEN-DEL COMMUNITY SCH CORP	6900	2.94	169.0	4.71	58.5
GRANT	MADISON-GRANT UNITED SCHOOLS	2825	2.94	170.0	4.07	197.0
SHELBY	SOUTHWESTERN CON SCH SHELBY CO	7360	2.94	171.0	5.18	18.0
MONTGOMERY	SOUTH MONTGOMERY COMM SCH CORP	5845	2.93	172.0	4.62	69.0
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	2.91	173.0	4.74	52.0
NOBLE	CENTRAL NOBLE COMM SCHOOL CORP	6055	2.91	174.0	3.77	244.5
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	2.90	175.0	4.32	139.0
CASS	LOGANSPORT COMMUNITY SCHOOLS	0875	2.90	176.0	4.41	111.5
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	2.89	177.0	4.85	40.0
FOUNTAIN	COVINGTON COMMUNITY SCHOOLS	2440	2.87	178.0	3.94	223.5
VERMILLION	NORTH VERMILLION COMM SCH CORP	8010	2.87	179.0	2.48	303.0
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	2.86	180.0	4.14	183.5
CLINTON	FRANKFORT COMMUNITY	1170	2.85	181.0	3.71	252.0
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	2.85	182.0	4.38	120.0
MARION	M S D PERRY TOWNSHIP	5340	2.85	183.0	4.52	90.5
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	2.84	184.0	3.60	264.0
GREENE	WHITE RIVER VALLEY SCH DIST	2980	2.84	185.0	4.24	159.0
ST JOSEPH	UNION-NORTH UNITED SCHOOL CORP	7215	2.84	186.0	4.29	145.0
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	2.82	187.0	3.75	247.0
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	2.82	188.0	4.73	56.5
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	2.82	189.0	4.51	92.0
JASPER	RENSSELAER CENTRAL SCHOOL CORP	3815	2.81	190.0	4.28	148.0
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	2.81	191.0	3.02	297.0
CLINTON	ROSSVILLE CONS SCHOOL DISTRICT	1180	2.81	192.0	4.12	186.0
ADAMS	ADAMS CENTRAL COMMUNITY SCHOOL	0015	2.81	193.0	4.41	111.5
FULTON	ROCHESTER COMMUNITY SCHOOLS	2645	2.79	194.0	3.58	266.0
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	2.79	195.0	3.94	225.5
HENDRICKS	BROWNSBURG COMMUNITY SCHOOLS	3305	2.79	196.0	3.94	223.5
CARROLL	CARROLL CONSOLIDATED SCHOOLS	0750	2.78	197.0	4.04	202.0
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	2.78	198.0	4.92	30.0
MARSHALL	PLYMOUTH COMMUNITY SCHOOL CORP	5485	2.78	199.0	3.35	281.0
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	2.78	200.0	4.61	72.5
DEKALB	DEKALB CO EASTERN COMM SCHOOLS	1805	2.78	201.0	4.28	148.0
MARION	M S D WASHINGTON TOWNSHIP	5370	2.78	202.0	4.50	94.0
POSEY	M S D MOUNT VERNON	6590	2.77	203.0	3.81	241.0
MARION	M S D PIKE TOWNSHIP	5350	2.76	204.0	4.22	164.0
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	2.76	205.0	4.33	135.5
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	2.76	206.0	3.89	235.0
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL CORP	2455	2.74	207.0	4.50	94.0
JOHNSON	GREENWOOD COMMUNITY SCHOOLS	4245	2.74	208.0	4.56	83.5
JAY	JAY SCHOOL CORP	3945	2.74	209.0	4.31	140.0
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	2.74	210.0	4.01	209.0
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	2.72	211.0	3.57	268.0
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	2.71	212.0	4.61	72.5
DELAWARE	SALEM COMMUNITY SCHOOL	1940	2.71	213.0	4.58	77.0
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	2.71	214.0	4.28	148.0
MARION	SPEEDWAY CITY SCHOOLS	5400	2.70	215.0	2.91	299.0
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	2.69	216.0	4.40	116.5
NOBLE	EAST NOBLE SCHOOL CORP	6060	2.69	217.0	3.68	256.0
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	2.69	218.0	4.09	193.0
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	2.69	219.0	5.11	20.0
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	2.69	220.0	4.14	183.5
MARION	M S D LAWRENCE TOWNSHIP	5330	2.66	221.0	4.57	80.5

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	2.66	222.0	2.82	300.0
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	2.65	223.0	5.05	23.0
SWITZERLAND	SWITZERLAND COUNTY SCHOOL CORP	7775	2.65	224.0	4.54	86.0
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	2.65	225.0	4.30	143.0
JOHNSON	FRANKLIN COMMUNITY SCHOOL CORP	4225	2.64	226.0	4.57	80.5
MADISON	WEST CENTRAL COMMUNITY SCHOOLS	5245	2.64	227.0	4.16	177.0
FULTON	CASTON SCHOOL CORPORATION	2650	2.63	228.0	4.03	203.0
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	2.62	229.0	3.49	273.0
PORTER	BOONE TOWNSHIP SCHOOLS	6460	2.62	230.0	4.39	119.0
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	2.62	231.0	4.09	195.0
POSEY	M S D NORTH POSEY COUNTY SCH	6600	2.61	232.0	4.15	182.0
PULASKI	EASTERN PULASKI COMM SCHOOLS	6620	2.60	233.0	4.16	177.0
UNION	UNION COUNTY SCHOOL CORP	7950	2.60	234.0	4.00	210.0
HARRISON	NORTH CENTRAL COMM SCHOOL CORP	3180	2.59	235.0	4.05	199.5
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	2.58	236.0	4.74	54.0
KNOX	SOUTH KNOX SCHOOL CORP	4325	2.58	237.0	4.20	168.0
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	2.58	238.0	3.91	231.0
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	2.57	239.0	3.75	246.0
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	2.57	240.0	3.74	249.5
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	2.57	241.0	3.10	294.0
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	2.57	242.0	3.92	229.5
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	2.56	243.0	4.35	129.0
PARKE	TURKEY RUN COMMUNITY SCHOOLS	6310	2.55	244.0	5.06	22.0
DELAWARE	DELAWARE COMMUNITY SCHOOL CORP	1875	2.55	245.0	4.49	97.0
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	2.55	246.0	3.13	293.0
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOLS	4515	2.55	247.0	4.53	87.0
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	2.53	248.0	3.71	253.0
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	2.52	249.0	3.32	283.0
MADISON	SOUTH MADISON COMMUNITY SCHOOL	5255	2.52	250.0	4.67	64.5
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	2.52	251.0	3.31	284.5
MIAMI	MACONAQUAH SCHOOL CORP	5615	2.52	252.0	3.48	274.0
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	2.51	253.0	3.43	277.0
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	2.51	254.0	4.32	138.0
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	2.51	255.0	3.67	257.5
OHIO	RISING SUN-OHIO CO COMM	6080	2.50	256.0	3.80	242.5
DEKALB	GARRETT-KEYSER-BUTLER COMM	1820	2.50	257.0	4.43	106.0
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	2.50	258.0	4.38	121.5
CRAWFORD	CRAWFORD COUNTY COMM SCHOOLS	1300	2.50	259.5	3.53	270.0
DECATUR	DECATUR COUNTY COMMUNITY SCH	1655	2.50	259.5	4.23	161.5
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	2.50	265.0	4.42	108.0
CLAY	CLAY COMMUNITY SCHOOLS	1125	2.50	265.0	4.60	75.0
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	2.50	265.0	3.95	221.5
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	2.50	265.0	3.23	291.0
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	2.50	265.0	3.47	275.0
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	2.50	265.0	4.03	204.0
RIPLEY	SOUTH RIPLEY COMMUNITY SCHOOLS	6865	2.50	265.0	4.73	56.5
RIPLEY	BATESVILLE COMMUNITY SCHOOLS	6895	2.50	265.0	4.38	121.5
SPENCER	NORTH SPENCER COUNTY SCHOOLS	7385	2.50	265.0	3.61	263.0
PERRY	TELL CITY-TROY TWP SCHOOL CORP	6350	2.49	270.0	2.65	302.0
DUBOIS	SOUTHWEST DUBOIS COUNTY SCHOOL	2110	2.49	271.0	4.17	173.0
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	2.48	272.0	3.65	261.5
HARRISON	SOUTH HARRISON COMMUNITY SCH	3190	2.47	273.0	4.18	170.5
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	2.46	274.0	3.92	229.5
BROWN	COUNTY SCHOOL CORP OF BROWN CO	0670	2.44	275.0	4.10	190.5
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	2.44	276.0	2.80	301.0
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	2.43	277.0	4.58	78.0
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	2.42	278.0	3.84	239.0
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	2.38	279.0	3.26	289.0

Appendix E

County	School District	Corp. #	GF Rate 1988	Rank 1988	GF Rate 1974	Rank 1974
JOHNSON	CLARK-PLEASANT COMM SCHOOLS	4145	2.32	280.0	4.79	47.0
DUBOIS	SOUTHEAST DUBOIS COUNTY SCHOOL	2100	2.28	281.0	3.57	267.0
PIKE	PIKE COUNTY SCHOOL CORP	6445	2.28	282.0	3.46	276.0
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	2.28	283.0	4.52	90.5
DUBOIS	GREATER JASPER CONSOLIDATED	2120	2.27	284.0	3.34	282.0
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL CORP	0370	2.26	285.0	3.07	296.0
JACKSON	BROWNSTOWN CENTRAL COMM SCHOOL	3695	2.25	286.5	4.74	54.0
PERRY	PERRY CENTRAL COMM SCHOOLS	6325	2.25	286.5	3.70	254.0
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	2.25	288.0	3.74	249.5
MARTIN	LOOGOOTEE COMMUNITY SCHOOLS	5525	2.23	289.0	3.56	269.0
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	2.21	290.0	3.99	215.0
GIBSON	SOUTH GIBSON SCHOOL CORP.	2765	2.16	291.0	3.30	286.5
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	2.13	292.0	4.40	116.5
RANDOLPH	UNION SCHOOL CORPORATION	6795	2.10	293.0	3.66	259.5
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	2.10	294.0	4.00	212.0
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	2.10	295.0	4.53	88.0
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	2.09	296.0	4.25	157.5
DELAWARE	HARRISON-WASH COMM SCHOOL CORP	1885	2.09	297.0	3.90	233.0
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	2.07	298.0	4.27	152.5
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	2.07	299.0	5.00	25.5
GREENE	EASTERN SCH DIST OF GREENE CO	2940	2.05	300.0	5.42	8.0
FULTON	UNION TOWNSHIP SCHOOLS	2640	1.95	301.0	4.10	192.0
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	1.92	302.0	4.90	33.0
SPENCER	SOUTH SPENCER COUNTY SCHOOL	7445	1.47	303.0	3.08	295.0
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	0.95	304.0	1.38	304.0

Appendix F

Total Property Tax Rates, 1974 and 1988 (ordered by the 1988 rate)

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
LAKE	SCHOOL CITY OF HOBART	4730	10.05	1.0	5.81	94.0
LAKE	GARY COMMUNITY SCHOOL CORP	4690	8.62	2.0	6.73	28.0
STARKE	OREGON-DAVIS SCHOOL CORPORATI	7495	8.35	3.0	5.50	134.0
LAKE	LAKE STATION COMMUNITY SCHOOL	4680	8.31	4.0	7.61	6.0
LAKE	HOBART TWP COMMUNITY SCHOOL C	4590	8.26	5.0	7.29	12.0
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	8.20	6.0	5.21	170.5
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	8.06	7.0	5.54	126.0
LAKE	HAMMOND CITY SCHOOLS	4710	7.97	8.0	8.11	4.0
LAKE	LAKE CENTRAL SCHOOL CORP	4615	7.87	9.0	7.43	9.0
POSEY	NEW HARMONY TOWN & TWP CONS S	6610	7.63	10.0	3.40	299.0
ST JOSEPH	PENN-HARRIS-MADISON SCHOOL CO	7175	7.40	11.0	6.48	40.0
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	7.32	12.0	6.47	41.0
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	7.22	13.0	5.03	190.0
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	7.15	14.0	5.59	120.0
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	6.97	15.0	4.07	278.0
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	6.91	16.0	4.50	253.0
LAKE	TRI-CREEK SCHOOL CORP	4645	6.87	17.0	8.40	2.0
GRANT	EASTBROOK COMMUNITY SCHOOL CO	2815	6.84	18.0	5.47	137.5
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	6.83	19.0	6.42	46.0
HOWARD	NORTHWESTERN SCHOOL CORP	3470	6.80	20.0	5.69	110.0
SULLIVAN	NORTHEAST SCHOOL CORP	7645	6.77	21.0	4.84	223.0
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	6.73	22.0	6.43	45.0
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	6.73	23.0	4.73	237.0
CARROLL	CARROLL CONSOLIDATED SCHOOL C	0750	6.70	24.0	4.59	249.0
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	6.69	25.0	9.04	1.0
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	6.66	26.0	6.96	21.0
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	6.64	27.0	4.92	206.0
DUBOIS	NORTHEAST DUBOIS COUNTY SCH C	2040	6.57	28.0	4.61	246.0
HENDRICKS	PLAINFIELD COMMUNITY SCHOOL C	3330	6.54	29.0	6.10	67.0
HENDRICKS	MILL CREEK COMMUNITY SCHOOL C	3335	6.51	30.0	6.07	73.0
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	6.51	31.0	3.95	284.0
MARION	FRANKLIN TOWNSHIP COMM SCH CO	5310	6.51	32.0	6.50	39.0
ST JOSEPH	UNION-NORTH UNITED SCHOOL COR	7215	6.49	33.0	5.12	181.0
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOL	6705	6.46	34.0	7.35	11.0
HENRY	C A BEARD MEMORIAL SCHOOL COR	3455	6.46	35.0	4.89	212.0
LAKE	SCHOOL TOWN OF MUNSTER	4740	6.45	36.0	6.90	22.0
KNOX	VINCENNES COMMUNITY SCHOOL CO	4335	6.44	37.0	4.75	231.0
LAPORTE	SOUTH CENTRAL COMM. SCHOOL CO	4940	6.42	38.0	5.39	151.0
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	6.41	39.0	3.27	301.0
GIBSON	EAST GIBSON SCHOOL CORPORATIO	2725	6.40	40.0	6.26	54.5
LAWRENCE	NORTH LAWRENCE COMM	5075	6.40	41.0	4.30	267.0
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	6.39	42.0	5.21	170.5
LAKE	LAKE RIDGE SCHOOLS	4650	6.39	43.0	7.57	7.0
DELAWARE	LIBERTY-PERRY COMM SCHOOL COR	1895	6.37	44.0	6.05	75.0
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	6.32	45.0	4.90	211.0
HANCOCK	EASTERN HANCOCK CO COMM SCH C	3145	6.30	46.0	6.74	27.0

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
GRANT	MARION COMMUNITY SCHOOLS	2865	6.28	47.0	5.79	96.0
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	6.28	48.0	6.72	29.5
LAKE	CROWN POINT COMMUNITY SCH COR	4660	6.27	49.0	5.84	88.5
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	6.26	50.0	4.00	281.0
WAYNE	WESTERN WAYNE SCHOOLS	8355	6.22	51.0	5.00	194.0
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	6.19	52.0	3.66	294.0
MADISON	WEST CENTRAL COMMUNITY SCH CO	5245	6.14	53.0	4.66	241.0
HAMILTON	CARMEL CLAY SCHOOLS	3060	6.13	54.0	6.21	58.0
GRANT	MISSISSINEWA COMM SCHOOLS COR	2855	6.11	55.0	5.36	153.0
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	6.07	56.0	7.04	18.0
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	6.05	57.0	5.64	118.0
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL CO	2435	6.05	58.0	5.27	165.5
JOHNSON	CENTER GROVE COMMUNITY SCH CO	4205	6.03	59.0	6.12	65.0
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	6.02	60.0	3.88	286.0
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	6.02	61.0	5.64	117.0
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	6.02	62.0	5.73	102.5
MONTGOMERY	NORTH MONTGOMERY COMM SCH COR	5835	5.99	63.0	5.65	113.5
VERMILLION	SOUTH VERMILLION COMM SCH COR	8020	5.96	64.0	4.05	280.0
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	5.94	65.0	4.98	198.0
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	5.93	66.0	5.19	176.0
HANCOCK	MT VERNON COMMUNITY SCHOOL CO	3135	5.91	67.0	6.13	64.0
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	5.90	68.0	7.39	10.0
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	5.88	69.0	4.06	279.0
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	5.87	70.0	4.77	230.0
HENDRICKS	BROWNSBURG COMMUNITY SCHOOL C	3305	5.87	71.0	6.35	50.0
PARKE	SOUTHWEST PARKE COMM SCHOOL C	6260	5.85	72.0	5.00	194.0
WAYNE	NETTLE CREEK SCHOOL CORP	8305	5.85	73.0	5.58	121.0
DELAWARE	DELAWARE COMMUNITY SCHOOL COR	1875	5.83	74.0	7.45	8.0
DEARBORN	SOUTH DEARBORN COMM SCHOOL CO	1600	5.83	75.0	6.27	52.5
KNOX	NORTH KNOX SCHOOL CORP	4315	5.82	76.0	7.02	19.0
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOL C	7205	5.82	77.0	5.71	106.5
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	5.81	78.0	6.09	68.5
WHITE	FRONTIER SCHOOL CORPORATION	8525	5.80	79.0	4.89	213.0
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	5.79	80.0	4.38	262.0
HOWARD	WESTERN SCHOOL CORP	3490	5.78	81.0	6.28	51.0
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	5.77	82.0	4.31	266.0
VIGO	VIGO COUNTY SCHOOL CORP	8030	5.77	83.0	5.62	119.0
WAYNE	RICHMOND COMMUNITY SCHOOL COR	8385	5.76	84.0	4.16	273.0
NEWTON	NORTH NEWTON SCHOOL CORP	5945	5.76	85.0	6.76	26.0
MARION	BEECH GROVE CITY SCHOOLS	5380	5.73	86.0	6.45	42.5
CLAY	CLAY COMMUNITY SCHOOLS	1125	5.70	87.0	5.33	155.0
WHITLEY	COLUMBIA CITY SCHOOLS	8665	5.70	88.0	5.56	124.5
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	5.69	89.0	5.52	129.5
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	5.66	90.0	4.66	242.0
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	5.65	91.0	6.45	42.5
HAMILTON	MARION-ADAMS SCHOOLS	3055	5.65	92.0	5.52	129.5
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	5.61	93.0	4.85	222.0
WELLS	NORTHERN WELLS COMMUNITY SCHO	8435	5.60	94.0	4.99	196.0
WELLS	M S D BLUFFTON-HARRISON	8445	5.57	95.0	5.19	175.0
CRAWFORD	CRAWFORD COUNTY COMM SCHOOL C	1300	5.52	96.0	4.43	258.0
MARION	M S D DECATUR TOWNSHIP	5300	5.50	97.0	5.82	92.0
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	5.49	98.0	5.93	84.0
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	5.48	99.0	5.50	134.0
FLOYD	NEW ALBANY-FLOYD CO CONS SCH	2400	5.47	100.0	4.91	209.0
LAKE	SCHOOL TOWN OF HIGHLAND	4720	5.47	101.0	8.24	3.0
BOONE	EAGLE-UNION COMMUNITY SCH COR	0630	5.43	102.0	6.09	68.5
NOBLE	CENTRAL NOBLE COMM SCHOOL COR	6055	5.43	103.0	5.44	143.5
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	5.43	104.0	8.02	5.0

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	5.41	105.0	6.78	25.0
MONTGOMERY	SOUTH MONTGOMERY COMM SCH COR	5845	5.39	106.0	6.21	59.0
JACKSON	CROTHERSVILLE COMMUNITY SCHOO	3710	5.38	107.0	5.52	129.5
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	5.36	108.0	5.51	132.0
MORGAN	EMINENCE CONS SCHOOL CORP	5910	5.35	109.0	5.46	141.5
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	5.34	110.0	5.74	98.5
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	5.32	111.0	5.46	141.5
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	5.31	112.0	5.84	90.0
WAYNE	CENTERVILLE-ABINGTON COMM SCH	8360	5.31	113.0	5.28	162.5
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	5.30	114.0	6.19	60.5
GIBSON	NORTH GIBSON SCHOOL CORPORATI	2735	5.30	115.0	7.23	13.0
ADAMS	ADAMS CENTRAL COMMUNITY SCHOO	0015	5.28	116.0	5.11	183.0
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	5.27	117.0	3.74	288.0
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	5.27	118.0	6.06	74.0
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	5.25	119.0	4.98	200.0
JOHNSON	EDINBURGH COMMUNITY SCHOOL CO	4215	5.25	120.0	7.14	14.0
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	5.24	121.0	4.86	216.0
WABASH	M S D WABASH COUNTY SCHOOLS	8050	5.23	122.0	4.19	272.0
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	5.22	123.0	4.85	219.0
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	5.20	124.0	5.47	139.5
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	5.20	125.0	4.98	200.0
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	5.20	126.0	5.78	97.0
PORTER	BOONE TOWNSHIP SCHOOLS	6460	5.20	127.0	6.26	54.5
VANDERBURGH	EVANSVILLE-VANDERBURGH SCH CO	7995	5.19	128.0	5.21	172.0
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	5.18	129.0	5.71	106.5
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	5.18	130.0	6.19	60.5
BROWN	COUNTY SCHOOL CORP OF BROWN C	0670	5.18	131.0	4.97	202.0
SWITZERLAND	SWITZERLAND COUNTY SCHOOL COR	7775	5.18	132.0	5.48	136.0
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	5.18	133.0	5.15	179.0
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	5.18	134.0	5.82	92.0
HENRY	NEW CASTLE COMMUNITY SCHOOL C	3445	5.17	135.0	5.91	85.0
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	5.15	136.0	5.37	152.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	5.15	137.0	5.58	122.0
HAMILTON	NOBLESVILLE SCHOOLS	3070	5.15	138.0	6.01	78.0
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	5.13	139.0	6.36	49.0
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	5.13	140.0	5.98	80.0
STEUBEN	M S D STEUBEN COUNTY	7615	5.10	141.0	4.79	229.0
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	5.10	142.0	6.64	35.5
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	5.09	143.0	5.50	134.0
MARION	M S D WARREN TOWNSHIP	5360	5.08	144.0	6.18	63.0
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	5.07	145.0	4.29	268.0
HANCOCK	GREENFIELD-CENTRAL COMM SCHOO	3125	5.07	146.0	5.41	148.0
CASS	LOGANSPORT COMMUNITY SCHOOL C	0875	5.06	147.0	5.41	146.5
HENRY	SOUTH HENRY SCHOOL CORP	3415	5.06	148.0	6.72	29.5
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	5.05	149.0	5.06	186.0
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	5.05	150.0	5.27	164.0
CASS	SOUTHEASTERN SCHOOL CORP	0815	5.05	151.0	5.41	146.5
BOONE	WESTERN BOONE CO COMM SCH DIS	0615	5.05	152.0	5.70	108.0
HANCOCK	SOUTHERN HANCOCK CO COMM SCH	3115	5.04	153.0	5.57	123.0
DUBOIS	SOUTHWEST DUBOIS COUNTY SCH C	2110	5.04	154.0	6.80	23.0
GRANT	MADISON-GRANT UNITED SCHOOL C	2825	5.04	155.0	5.04	188.5
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	5.02	156.0	6.62	37.0
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	5.00	157.0	3.73	289.0
WABASH	WABASH CITY SCHOOLS	8060	5.00	158.0	4.73	236.0
LAKE	WHITING SCHOOL CITY	4760	4.99	159.0	3.56	297.0
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	4.98	160.0	4.72	238.0
RIPLEY	JAC-CEN-DEL COMMUNITY SCH COR	6900	4.98	161.0	5.20	174.0
LAPORTE	NEW PRAIRIE UNITED SCHOOL COR	4805	4.98	162.0	4.99	197.0

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	4.96	163.0	4.22	271.0
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	4.96	164.0	6.44	44.0
ORANGE	SPRINGS VALLEY COMM SCHOOL CO	6160	4.95	165.0	4.56	250.0
MARSHALL	PLYMOUTH COMMUNITY SCHOOL COR	5485	4.93	166.0	4.37	263.0
SHELBY	SHELBY EASTERN SCHOOLS	7285	4.93	167.0	5.96	82.0
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	4.91	168.0	5.02	192.0
JACKSON	BROWNSTOWN CENTRAL COMM SCH C	3695	4.90	169.0	5.89	87.0
FOUNTAIN	COVINGTON COMMUNITY SCHOOL CO	2440	4.88	170.0	4.74	233.0
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	4.86	171.0	5.65	113.5
WHITE	NORTH WHITE SCHOOL CORP	8515	4.85	172.0	4.36	264.0
MARION	M S D WAYNE TOWNSHIP	5375	4.84	173.0	5.98	79.0
PULASKI	WEST CENTRAL SCHOOL CORP	6630	4.84	174.0	6.11	66.0
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	4.83	175.0	4.81	228.0
HUNTINGTON	HUNTINGTON CO COMMUNITY SCH C	3625	4.83	176.0	4.74	235.0
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL COR	0370	4.82	177.0	3.94	285.0
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	4.81	178.0	5.28	161.0
MIAMI	PERU COMMUNITY SCHOOLS	5635	4.80	179.0	5.69	109.0
CASS	PIONEER REGIONAL SCHOOL CORP	0775	4.79	180.0	4.69	239.0
MADISON	ANDERSON COMMUNITY SCHOOL COR	5275	4.78	181.0	5.40	149.0
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	4.77	182.0	5.31	159.0
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	4.76	183.0	4.40	260.0
DEKALB	GARRETT-KEYSER-BUTLER COMM SC	1820	4.76	184.0	5.81	95.0
SHELBY	SOUTHWESTERN CON SCH SHELBY C	7360	4.76	185.0	5.97	81.0
DUBOIS	SOUTHEAST DUBOIS COUNTY SCH C	2100	4.73	186.0	4.82	225.0
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	4.73	187.0	3.73	290.0
HOWARD	KOKOMO-CENTER TWP CONS SCH CO	3500	4.72	188.0	4.65	243.0
WARREN	M S D WARREN COUNTY	8115	4.72	189.0	5.73	100.5
WHITE	TWIN LAKES SCHOOL CORP	8565	4.71	190.0	4.67	240.0
MADISON	ALEXANDRIA COMMUNITY SCHOOL C	5265	4.71	191.0	5.05	187.0
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	4.71	192.0	7.11	16.0
MARION	M S D WASHINGTON TOWNSHIP	5370	4.71	193.0	6.40	47.0
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	4.71	194.0	5.67	111.0
WELLS	SOUTHERN WELLS COMMUNITY SCHO	8425	4.70	195.0	4.34	265.0
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	4.70	196.0	7.10	17.0
MARION	M S D LAWRENCE TOWNSHIP	5330	4.70	197.0	6.53	38.0
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	4.70	198.0	4.46	256.5
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	4.70	199.0	6.69	31.0
MONTGOMERY	CRAWFORDSVILLE COMMUNITY SCHO	5855	4.68	200.0	4.85	220.5
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	4.68	201.0	5.36	154.0
DELAWARE	SALEM COMMUNITY SCHOOL	1940	4.68	202.0	6.23	57.0
PORTER	DUNELAND SCHOOL CORPORATION	6470	4.68	203.0	4.00	282.0
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	4.68	204.0	5.28	162.5
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	4.67	205.0	5.10	184.0
HENDRICKS	DANVILLE COMMUNITY SCHOOL COR	3325	4.66	206.0	6.65	34.0
WHITE	TRI-COUNTY SCHOOL CORP	8535	4.65	207.0	5.12	182.0
MADISON	SOUTH MADISON COMMUNITY SCH C	5255	4.65	208.0	6.69	32.0
CLINTON	FRANKFORT COMMUNITY	1170	4.64	209.0	4.08	277.0
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	4.62	210.0	4.86	216.0
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	4.62	211.0	5.21	17[illegible]0
CLINTON	ROSSVILLE CONS SCHOOL DISTRIC	1180	4.61	212.0	5.39	150.0
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	4.61	213.0	5.47	139.5
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	4.60	214.0	3.97	283.0
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	4.59	215.0	3.62	296.0
DEKALB	DEKALB CO EASTERN COMM SCH DI	1805	4.57	216.0	5.74	98.5
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	4.56	217.0	3.69	293.0
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	4.55	218.0	4.49	254.0
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	4.54	219.0	4.74	234.0
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	4.52	220.0	4.10	275.0

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
MARSHALL	TRITON SCHOOL CORPORATION	5495	4.52	221.0	4.91	208.0
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	4.51	222.0	5.06	185.0
ADAMS	SOUTH ADAMS SCHOOLS	0035	4.50	223.0	6.02	77.0
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOL C	4515	4.50	224.0	5.25	167.0
PERRY	TELL CITY-TROY TWP SCHOOL COR	6350	4.50	225.0	3.15	302.0
STARKE	NORTH JUDSON-SAN PIERRE SCH C	7515	4.44	226.0	5.66	112.0
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	4.43	227.0	6.64	35.5
ALLEN	NORTHWEST ALLEN COUNTY SCHOOL	0225	4.41	228.0	6.38	48.0
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	4.41	229.0	4.62	244.5
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	4.41	230.0	6.08	70.0
VERMILLION	NORTH VERMILLION COMM SCH COR	8010	4.40	231.0	3.02	303.0
GREENE	EASTERN SCH DIST OF GREENE CO	2940	4.40	232.0	6.25	56.0
POSEY	M S D NORTH POSEY COUNTY SCHO	6600	4.38	233.0	5.32	156.5
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	4.36	234.0	5.47	137.5
JASPER	RENSSELAER CENTRAL SCHOOL COR	3815	4.35	235.0	5.43	145.0
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	4.34	236.0	5.13	180.0
JOHNSON	GREENWOOD COMMUNITY SCHOOL CO	4245	4.32	237.0	7.01	20.0
GREENE	WHITE RIVER VALLEY SCH DIST	2980	4.31	238.0	4.24	270.0
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	4.31	239.0	4.86	218.0
JOHNSON	CLARK-PLEASANT COMM SCHOOL CO	4145	4.30	240.0	6.79	24.0
OHIO	RISING SUN-OHIO CO COMM	6080	4.28	241.0	5.54	127.0
RIPLEY	SOUTH RIPLEY COMMUNITY SCH CO	6865	4.25	242.0	5.04	188.5
HARRISON	NORTH CENTRAL COMM SCHOOL COR	3180	4.25	243.0	5.73	100.5
NOBLE	EAST NOBLE SCHOOL CORP	6060	4.25	244.0	5.32	158.0
PARKE	TURKEY RUN COMMUNITY SCHOOL C	6310	4.24	245.0	5.72	104.5
PULASKI	EASTERN PULASKI COMM SCHOOL C	6620	4.21	246.0	5.27	165.5
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	4.18	247.0	4.94	203.5
GREENE	M S D SHAKAMAK SCHOOLS	2960	4.17	248.0	6.67	33.0
KNOX	SOUTH KNOX SCHOOL CORP	4325	4.16	249.0	4.88	214.0
DAVIESS	NORTH DAVIESS COUNTY COMM SCH	1375	4.13	250.0	6.03	76.0
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	4.12	251.0	3.72	291.0
JAY	JAY SCHOOL CORP	3945	4.12	252.0	6.07	72.0
MONROE	MONROE COUNTY COMMUNITY SCH C	5740	4.11	253.0	6.08	71.0
RIPLEY	BATESVILLE COMMUNITY SCHOOL C	6895	4.11	254.0	5.72	104.5
HARRISON	SOUTH HARRISON COMMUNITY SCHO	3190	4.11	255.0	5.23	169.0
TIPPECANOE	WEST LAFAYETTE COMM SCHOOL CO	7875	4.09	256.0	7.12	15.0
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	4.07	257.0	5.73	102.5
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	4.03	258.0	3.30	300.0
PERRY	PERRY CENTRAL COMM SCHOOLS CO	6325	4.02	259.0	5.84	88.5
GREENE	WASHINGTON-STAFFORD CONS	2970	4.02	260.0	4.39	261.0
JOHNSON	FRANKLIN COMMUNITY SCHOOL COR	4225	4.00	261.0	5.65	115.0
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	3.99	262.0	4.13	274.0
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	3.98	263.0	4.46	256.5
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	3.97	264.0	5.32	156.5
PERRY	CANNELTON CITY SCHOOLS	6340	3.97	265.0	3.65	295.0
MARION	M S D PERRY TOWNSHIP	5340	3.95	266.0	6.27	52.5
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	3.94	267.0	4.85	220.5
MARTIN	LOOGOOTEE COMMUNITY SCHOOL CO	5525	3.92	268.0	4.92	206.0
MARION	M S D PIKE TOWNSHIP	5350	3.90	269.0	5.65	116.0
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	3.88	270.0	3.71	292.0
SPENCER	NORTH SPENCER COUNTY SCHOOL C	7385	3.87	271.0	4.86	216.0
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	3.86	272.0	4.61	247.0
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	3.86	273.0	4.98	200.0
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	3.86	274.0	4.81	227.0
FULTON	ROCHESTER COMMUNITY SCHOOL CO	2645	3.84	275.0	4.27	269.0
POSEY	M S D MOUNT VERNON	6590	3.84	276.0	4.82	226.0
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	3.80	277.0	5.31	160.0
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	3.76	278.0	5.16	178.0

County	School District	Corp. #	Rate 1988	Rank 1988	Rate 1974	Rank 1974
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	3.73	279.0	4.62	244.5
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	3.69	280.0	4.41	259.0
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	3.69	281.0	5.56	124.5
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	3.64	282.0	5.18	177.0
FULTON	CASTON SCHOOL CORPORATION	2650	3.62	283.0	4.74	232.0
RANDOLPH	UNION SCHOOL CORPORATION	6795	3.61	284.0	4.53	251.0
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	3.60	285.0	5.96	83.0
GIBSON	SOUTH GIBSON SCHOOL CORPORATI	2765	3.50	286.0	5.02	191.0
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	3.49	287.0	3.82	287.0
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL COR	2455	3.44	288.0	5.90	86.0
MIAMI	MACONAQUAH SCHOOL CORP	5615	3.44	289.0	4.48	255.0
DELAWARE	HARRISON-WASH COMM SCHOOL COR	1885	3.44	290.0	6.18	62.0
DECATUR	DECATUR COUNTY COMMUNITY SCHO	1655	3.42	291.0	5.24	168.0
UNION	UNION COUNTY SCHOOL CORP	7950	3.42	292.0	4.90	210.0
DUBOIS	GREATER JASPER CONSOLIDATED S	2120	3.41	293.0	4.59	248.0
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	3.38	294.0	4.92	206.0
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	3.31	295.0	5.00	194.0
PIKE	PIKE COUNTY SCHOOL CORP	6445	3.29	296.0	4.83	224.0
FULTON	UNION TOWNSHIP SCHOOLS	2640	3.12	297.0	4.10	276.0
MARION	SPEEDWAY CITY SCHOOLS	5400	3.09	298.0	3.47	298.0
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	3.08	299.0	5.82	92.0
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	3.03	300.0	4.94	203.5
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	2.91	301.0	5.44	143.5
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	2.84	302.0	5.52	129.5
SPENCER	SOUTH SPENCER COUNTY SCHOOL C	7445	2.09	303.0	4.52	252.0
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	1.82	304.0	1.38	304.0

APPENDIX G

General Fund Tax Levy per ADM, 1979 and 1988
(ordered by 1988 Levy)

County	School District	Corp. #	GF Levy/ADM 1988	Rank	GF Levy/ADM 1979	Rank
LAKE	WHITING SCHOOL CITY	4760	$3771	1.0	$1791	2.0
MARION	M S D PIKE TOWNSHIP	5350	2537	2.0	1046	6.0
LAKE	SCHOOL CITY OF EAST CHICAGO	4670	2531	3.0	0.00	304.0
POSEY	M S D MOUNT VERNON	6590	2488	4.0	744	23.0
GIBSON	SOUTH GIBSON SCHOOL CORP.	2765	2400	5.0	678	43.0
SULLIVAN	SOUTHWEST SCHOOL CORP	7715	2378	6.0	543	99.0
DEARBORN	LAWRENCEBURG COMM SCHOOL CORP	1620	2343	7.0	999	8.0
MARION	SPEEDWAY CITY SCHOOLS	5400	2195	8.0	1126	5.0
PORTER	WASHINGTON TOWNSHIP SCHOOLS	6540	2083	9.0	1045	7.0
POSEY	NEW HARMONY TOWN & TWP CONS	6610	2058	10.0	630	63.0
PORTER	DUNELAND SCHOOL CORPORATION	6470	2020	11.0	1238	4.0
WHITE	TRI-COUNTY SCHOOL CORP	8535	1997	12.0	1316	3.0
JASPER	KANKAKEE VALLEY SCHOOL CORP	3785	1991	13.0	435	172.0
GREENE	CENTRAL SCHOOL DIST OF GREENE	2930	1943	14.0	801	18.0
NEWTON	SOUTH NEWTON SCHOOL CORP	5995	1810	15.0	934	12.0
MARION	M S D WARREN TOWNSHIP	5360	1805	16.0	906	13.0
SPENCER	SOUTH SPENCER COUNTY SCHOOL	7445	1773	17.0	292	268.0
PIKE	PIKE COUNTY SCHOOL CORP	6445	1718	18.0	808	16.0
WHITLEY	UNION TOWNSHIP SCHOOLS	8640	1682	19.0	598	73.0
CLARK	CLARKSVILLE COMM SCHOOL CORP	1000	1668	20.0	819	15.0
TIPPECANOE	WEST LAFAYETTE COMM SCHOOL	7875	1618	21.0	953	11.0
BENTON	BENTON COMMUNITY SCHOOL CORP	0395	1615	22.0	970	9.0
WHITE	NORTH WHITE SCHOOL CORP	8515	1546	23.0	765	19.0
LAPORTE	CASS TOWNSHIP SCHOOLS	4770	1539	24.0	740	26.0
TIPPECANOE	LAFAYETTE SCHOOL CORPORATION	7855	1507	25.0	720	29.0
HOWARD	KOKOMO-CENTER TWP CONS SCHOOL	3500	1505	26.0	684	41.0
MARION	M S D WASHINGTON TOWNSHIP	5370	1502	27.0	716	31.0
VANDERBURGH	EVANSVILLE-VANDERBURGH SCHOOL	7995	1432	28.0	633	60.0
PUTNAM	GREENCASTLE COMMUNITY SCHOOL	6755	1425	29.0	609	71.0
LAKE	SCHOOL TOWN OF MUNSTER	4740	1423	30.0	520	111.0
LAPORTE	DEWEY TOWNSHIP SCHOOLS	4790	1409	31.0	746	22.0
HAMILTON	CARMEL CLAY SCHOOLS	3060	1393	32.0	459	157.0
MARION	M S D WAYNE TOWNSHIP	5375	1375	33.0	684	40.0
ALLEN	M S D SOUTHWEST ALLEN COUNTY	0125	1373	34.0	528	107.0
WHITE	FRONTIER SCHOOL CORPORATION	8525	1353	35.0	717	30.0
MONTGOMERY	NORTH MONTGOMERY COMM SCHOOL	5835	1343	36.0	672	46.0
FOUNTAIN	ATTICA CONSOLIDATED SCHOOL	2435	1343	37.0	728	28.0
GRANT	MARION COMMUNITY SCHOOLS	2865	1330	38.0	615	69.0
STEUBEN	FREMONT COMMUNITY SCHOOLS	7605	1311	39.0	706	33.0
LAPORTE	SOUTH CENTRAL COMM. SCHOOL	4940	1310	40.0	702	36.0
MARSHALL	CULVER COMMUNITY SCHOOLS CORP	5455	1293	41.0	740	25.0
JEFFERSON	MADISON CONSOLIDATED SCHOOLS	3995	1287	42.0	735	27.0
LAKE	HAMMOND CITY SCHOOLS	4710	1285	43.0	705	34.0
VERMILLION	NORTH VERMILLION COMM SCHOOLS	8010	1268	44.0	957	10.0
PULASKI	WEST CENTRAL SCHOOL CORP	6630	1257	45.0	665	48.0
MONTGOMERY	CRAWFORDSVILLE COMMUNITY	5855	1256	46.0	704	35.0

County	School District	Corp. #	GF Levy/ADM 1988	Rank	GF Levy/ADM 1979	Rank
PORTER	MORGAN TOWNSHIP SCHOOLS	6490	1253	47.0	804	17.0
ELKHART	ELKHART COMMUNITY SCHOOLS	2305	1223	48.0	653	55.0
GREENE	WASHINGTON-STAFFORD CONS	2970	1214	49.0	740	24.0
ALLEN	EAST ALLEN COUNTY SCHOOLS	0255	1175	50.0	756	20.0
MARION	M S D LAWRENCE TOWNSHIP	5330	1171	51.0	542	100.0
SULLIVAN	NORTHEAST SCHOOL CORP	7645	1169	52.0	656	53.0
ST JOSEPH	SOUTH BEND COMMUNITY SCHOOL	7205	1161	53.0	623	66.0
CLINTON	CLINTON PRAIRIE SCHOOL CORP	1160	1154	54.0	683	42.0
WARRICK	WARRICK COUNTY SCHOOL CORP	8130	1152	55.0	595	75.0
BARTHOLOMEW	BARTHOLOMEW CONS SCHOOL CORP	0365	1149	56.0	611	70.0
LAPORTE	NEW DURHAM TOWNSHIP SCHOOLS	4860	1148	57.0	343	241.0
WAYNE	RICHMOND COMMUNITY SCHOOL CORP	8385	1145	58.0	474	143.0
FULTON	CASTON SCHOOL CORPORATION	2650	1145	59.0	747	21.0
GREENE	WHITE RIVER VALLEY SCH DIST	2980	1143	60.0	566	85.0
MARION	BEECH GROVE CITY SCHOOLS	5380	1136	61.0	556	93.0
JASPER	RENSSELAER CENTRAL SCHOOL CORP	3815	1126	62.0	659	51.0
TIPPECANOE	TIPPECANOE SCHOOL CORP	7865	1125	63.0	657	52.0
ELKHART	CONCORD COMMUNITY SCHOOLS	2270	1114	64.0	446	166.0
DUBOIS	GREATER JASPER CONSOLIDATED	2120	1109	65.0	500	123.0
VERMILLION	SOUTH VERMILLION COMM SCH CORP	8020	1101	66.0	502	121.0
HAMILTON	HAMILTON SOUTHEASTERN SCHOOLS	3005	1100	67.0	496	133.0
DELAWARE	MT PLEASANT TWP COMM SCH CORP	1910	1092	68.0	493	135.0
KNOX	SOUTH KNOX SCHOOL CORP	4325	1082	69.0	635	58.0
WARREN	M S D WARREN COUNTY	8115	1064	70.0	617	67.0
MARION	INDIANAPOLIS PUBLIC SCHOOLS	5385	1063	71.0	700	38.0
CLINTON	CLINTON CENTRAL SCHOOL CORP	1150	1063	72.0	672	45.0
LAPORTE	MICHIGAN CITY AREA SCHOOLS	4925	1062	73.0	635	59.0
STEUBEN	M S D STEUBEN COUNTY	7615	1049	74.0	676	44.0
ALLEN	FORT WAYNE COMMUNITY SCHOOLS	0235	1042	75.0	649	56.0
CARROLL	DELPHI COMMUNITY SCHOOL CORP	0755	1040	76.0	553	95.0
LAGRANGE	LAKELAND SCHOOL CORPORATION	4535	1037	77.0	592	76.0
MARSHALL	TRITON SCHOOL CORPORATION	5495	1037	78.0	608	72.0
RUSH	RUSHVILLE CONSOLIDATED SCHOOL	6995	1035	79.0	572	83.0
WHITE	TWIN LAKES SCHOOL CORP	8565	1035	80.0	576	80.0
FULTON	UNION TOWNSHIP SCHOOLS	2640	1031	81.0	898	14.0
WELLS	SOUTHERN WELLS COMMUNITY	8425	1031	82.0	642	57.0
PORTER	VALPARAISO COMMUNITY SCHOOLS	6560	1028	83.0	568	84.0
WAYNE	NETTLE CREEK SCHOOL CORP	8305	1026	84.0	533	105.0
RANDOLPH	RANDOLPH EASTERN SCHOOL CORP	6835	1017	85.0	507	119.0
MONROE	MONROE COUNTY COMMUNITY SCHOOL	5740	1016	86.0	585	78.0
WHITLEY	COLUMBIA CITY SCHOOLS	8665	1013	87.0	461	155.0
PORTER	PLEASANT TOWNSHIP SCHOOLS	6510	1003	88.0	561	89.0
DUBOIS	NORTHEAST DUBOIS COUNTY SCHOOL	2040	1000	89.0	544	98.0
BOONE	EAGLE-UNION COMMUNITY SCH CORP	0630	1000	90.0	482	140.0
ADAMS	SOUTH ADAMS SCHOOLS	0035	996	91.0	663	49.0
LAGRANGE	WESTVIEW SCHOOL CORPORATION	4525	995	92.0	685	39.0
TIPTON	TIPTON COMMUNITY SCHOOL CORP	7945	994	93.0	538	102.0
LAKE	GARY COMMUNITY SCHOOL CORP	4690	991	94.0	633	61.0
LAKE	MERRILLVILLE COMMUNITY SCHOOL	4600	989	95.0	425	182.0
PARKE	TURKEY RUN COMMUNITY SCHOOL	6310	987	96.0	701	37.0
LAPORTE	NEW PRAIRIE UNITED SCHOOL CORP	4805	985	97.0	574	81.0
ST JOSEPH	SCHOOL CITY OF MISHAWAKA	7200	984	98.0	562	86.0
CASS	PIONEER REGIONAL SCHOOL CORP	0775	978	99.0	667	47.0
STEUBEN	HAMILTON COMMUNITY SCHOOLS	7610	977	100.0	514	114.0
STARKE	OREGON-DAVIS SCHOOL CORP.	7495	975	101.0	562	87.0
FULTON	ROCHESTER COMMUNITY SCHOOLS	2645	971	102.0	473	144.0
GIBSON	NORTH GIBSON SCHOOL CORP.	2735	968	103.0	473	145.0
ADAMS	NORTH ADAMS COMMUNITY SCHOOLS	0025	967	104.0	662	50.0

County	School District	Corp. #	GF Levy/ADM		GF Levy/ADM	
			1988	Rank	1979	Rank
LAPORTE	LAPORTE COMMUNITY SCHOOL CORP	4945	967	105.0	625	65.0
PULASKI	EASTERN PULASKI COMM SCHOOLS	6620	962	106.0	632	62.0
DELAWARE	MUNCIE COMMUNITY SCHOOLS	1970	961	107.0	561	88.0
ELKHART	WA-NEE COMMUNITY SCHOOLS	2285	950	108.0	654	54.0
ELKHART	GOSHEN COMMUNITY SCHOOLS	2315	942	109.0	578	79.0
MARION	M S D PERRY TOWNSHIP	5340	942	110.0	533	104.0
ELKHART	BAUGO COMMUNITY SCHOOLS	2260	941	111.0	556	94.0
PORTER	PORTER TOWNSHIP SCHOOL CORP	6520	939	112.0	399	198.0
CARROLL	CARROLL CONSOLIDATED SCHOOL	0750	939	113.0	574	82.0
ELKHART	MIDDLEBURY COMMUNITY SCHOOLS	2275	931	114.0	501	122.0
WELLS	M S D BLUFFTON-HARRISON	8445	926	115.0	561	90.0
HOWARD	NORTHWESTERN SCHOOL CORP	3470	924	116.0	457	160.0
KOSCIUSKO	WAWASEE COMMUNITY SCHOOL CORP	4345	920	117.0	616	68.0
KOSCIUSKO	WARSAW COMMUNITY SCHOOLS	4415	912	118.0	472	146.0
MARSHALL	BREMEN PUBLIC SCHOOLS	5480	907	119.0	522	109.0
JOHNSON	GREENWOOD COMMUNITY SCHOOL	4245	903	120.0	358	235.0
HAMILTON	HAMILTON HEIGHTS SCHOOL CORP	3025	902	121.0	425	183.0
VIGO	VIGO COUNTY SCHOOL CORP	8030	901	122.0	538	101.0
WABASH	WABASH CITY SCHOOLS	8060	896	123.0	438	170.0
HAMILTON	NOBLESVILLE SCHOOLS	3070	894	124.0	498	129.0
SHELBY	SHELBYVILLE CENTRAL SCHOOLS	7365	888	125.0	493	136.0
SPENCER	NORTH SPENCER COUNTY SCHOOL	7385	887	126.0	378	212.0
HAMILTON	WESTFIELD-WASHINGTON SCHOOLS	3030	886	127.0	497	130.0
MARSHALL	ARGOS COMMUNITY SCHOOLS	5470	877	128.0	469	148.0
MARION	FRANKLIN TOWNSHIP COMM SCHOOLS	5310	876	129.0	445	167.0
DAVIESS	BARR-REEVE COMMUNITY SCHOOLS	1315	873	130.0	433	174.0
PORTER	UNION TOWNSHIP SCHOOL CORP	6530	872	131.0	488	137.0
LAKE	SCHOOL CITY OF HOBART	4730	871	132.0	303	260.0
ELKHART	FAIRFIELD COMMUNITY SCHOOLS	2155	868	133.0	519	113.0
BOONE	WESTERN BOONE CO COMM SCHOOLS	0615	861	134.0	597	74.0
SHELBY	SOUTHWESTERN CON SCH SHELBY CO	7360	858	135.0	711	32.0
WHITLEY	WASHINGTON TOWNSHIP SCHOOLS	8650	855	136.0	589	77.0
MADISON	ANDERSON COMMUNITY SCHOOL CORP	5275	849	137.0	520	110.0
MARSHALL	PLYMOUTH COMMUNITY SCHOOL CORP	5485	847	138.0	558	92.0
MORGAN	EMINENCE CONS SCHOOL CORP	5910	842	139.0	532	106.0
DAVIESS	NORTH DAVIESS COUNTY COMM	1375	838	140.0	438	171.0
FOUNTAIN	SOUTHEAST FOUNTAIN SCHOOL CORP	2455	829	141.0	499	125.0
ADAMS	ADAMS CENTRAL COMMUNITY SCHOOL	0015	829	142.0	625	64.0
ST JOSEPH	JOHN GLENN SCHOOL CORPORATION	7150	827	143.0	498	128.0
BLACKFORD	BLACKFORD COUNTY SCHOOLS	0515	827	144.0	468	150.0
NOBLE	CENTRAL NOBLE COMM SCHOOL CORP	055	826	145.0	432	175.0
HANCOCK	GREENFIELD-CENTRAL COMM SCHOOL	3125	825	146.0	476	142.0
HENDRICKS	PLAINFIELD COMMUNITY SCHOOLS	3330	822	147.0	354	238.0
LAKE	SCHOOL TOWN OF HIGHLAND	4720	821	148.0	428	180.0
HOWARD	EASTERN-HOWARD SCHOOL CORP	3480	820	149.0	458	158.0
DECATUR	GREENSBURG COMMUNITY SCHOOLS	1730	818	150.0	395	199.0
MONTGOMERY	SOUTH MONTGOMERY COMM SCH CORP	5845	817	151.0	519	112.0
CASS	LOGANSPORT COMMUNITY SCHOOLS	0875	814	152.0	484	139.0
KNOX	NORTH KNOX SCHOOL CORP	4315	814	153.0	560	91.0
RANDOLPH	RANDOLPH CENTRAL SCHOOL CORP	6825	811	154.0	448	164.0
WABASH	M S D WABASH COUNTY SCHOOLS	8050	806	155.0	441	169.0
WABASH	MANCHESTER COMMUNITY SCHOOLS	8045	806	156.0	552	96.0
PORTER	PORTAGE TOWNSHIP SCHOOLS	6550	806	157.0	511	116.0
JACKSON	SEYMOUR COMMUNITY SCHOOLS	3675	805	158.0	417	188.0
LAKE	LAKE CENTRAL SCHOOL CORP	4615	802	159.0	389	205.0
SHELBY	SHELBY EASTERN SCHOOLS	7285	801	160.0	525	108.0
MIAMI	OAK HILL UNITED SCHOOL CORP	5625	798	161.0	509	118.0
DEKALB	DEKALB CO EASTERN COMM SCHOOLS	1805	788	162.0	430	176.0

Appendix G

County	School District	Corp. #	GF Levy/ADM 1988	Rank	GF Levy/ADM 1979	Rank
FOUNTAIN	COVINGTON COMMUNITY SCHOOLS	2440	786	163.0	456	161.0
HAMILTON	MARION-ADAMS SCHOOLS	3055	786	164.0	535	103.0
NEWTON	NORTH NEWTON SCHOOL CORP	5945	785	165.0	546	97.0
RIPLEY	BATESVILLE COMMUNITY SCHOOLS	6895	779	166.0	459	156.0
JOHNSON	EDINBURGH COMMUNITY SCHOOLS	4215	778	167.0	342	242.0
HENRY	NEW CASTLE COMMUNITY SCHOOLS	3445	775	168.0	485	138.0
PARKE	ROCKVILLE COMMUNITY SCHOOLS	6300	775	169.0	423	184.0
HUNTINGTON	HUNTINGTON CO COMMUNITY SCHOOL	3625	774	170.0	463	152.0
WASHINGTON	SALEM COMMUNITY SCHOOLS	8205	762	171.0	349	239.0
DEKALB	DEKALB CO CTL UNITED SCH DIST	1835	758	172.0	429	179.0
CLINTON	ROSSVILLE CONS SCHOOL DISTRICT	1180	754	173.0	461	154.0
LAKE	TRI-CREEK SCHOOL CORP	4645	751	174.0	387	207.0
ST JOSEPH	PENN-HARRIS-MADISON SCHOOLS	7175	750	175.0	457	159.0
HENDRICKS	NORTH WEST HENDRICKS SCHOOLS	3295	750	176.0	471	147.0
CASS	SOUTHEASTERN SCHOOL CORP	0815	748	177.0	429	177.0
HANCOCK	SOUTHERN HANCOCK CO COMM	3115	746	178.0	382	210.0
FAYETTE	FAYETTE COUNTY SCHOOL CORP	2395	742	179.0	478	141.0
LAGRANGE	PRAIRIE HEIGHTS COMM SCHOOLS	4515	739	180.0	499	126.0
WELLS	NORTHERN WELLS COMMUNITY	8435	732	181.0	496	132.0
TIPTON	NORTHERN COMMUNITY SCH TIPTON	7935	731	182.0	511	115.0
RANDOLPH	RANDOLPH SOUTHERN SCHOOL CORP	6805	731	183.0	329	250.0
CLINTON	FRANKFORT COMMUNITY	1170	730	184.0	394	201.0
POSEY	M S D NORTH POSEY COUNTY	6600	728	185.0	410	194.0
PUTNAM	NORTH PUTNAM COMMUNITY SCHOOL	6715	726	186.0	505	120.0
MONROE	RICHLAND-BEAN BLOSSOM C.S.C.	5705	726	187.0	361	232.0
WHITLEY	JEFFERSON TOWNSHIP SCHOOLS	8600	725	188.0	452	163.0
HENRY	SOUTH HENRY SCHOOL CORP	3415	723	189.0	500	124.0
FLOYD	NEW ALBANY-FLOYD CO CONS	2400	722	190.0	374	221.0
WHITLEY	COLUMBIA TOWNSHIP SCHOOLS	8580	720	191.0	495	134.0
ORANGE	SPRINGS VALLEY COMM SCHOOLS	6160	719	192.0	383	209.0
WAYNE	CENTERVILLE-ABINGTON COMM	8360	719	193.0	381	211.0
PUTNAM	SOUTH PUTNAM COMMUNITY SCHOOLS	6705	712	194.0	445	168.0
DAVIESS	WASHINGTON COMMUNITY SCHOOLS	1405	709	195.0	429	178.0
CLARK	GREATER CLARK COUNTY SCHOOLS	1010	708	196.0	377	215.0
JOHNSON	FRANKLIN COMMUNITY SCHOOL CORP	4225	707	197.0	393	202.0
NOBLE	WEST NOBLE SCHOOL CORPORATION	6065	704	198.0	499	127.0
GIBSON	EAST GIBSON SCHOOL CORPORATION	2725	702	199.0	410	193.0
HENRY	C A BEARD MEMORIAL SCHOOL CORP	3455	701	200.0	435	173.0
JAY	JAY SCHOOL CORP	3945	701	201.0	417	187.0
HENDRICKS	DANVILLE COMMUNITY SCHOOL CORP	3325	698	202.0	462	153.0
UNION	UNION COUNTY SCHOOL CORP	7950	698	203.0	447	165.0
HANCOCK	EASTERN HANCOCK CO COMM SCHOOL	3145	692	204.0	497	131.0
MARION	M S D DECATUR TOWNSHIP	5300	687	205.0	469	149.0
LAKE	GRIFFITH PUBLIC SCHOOLS	4700	686	206.0	365	230.0
MIAMI	NORTH MIAMI COMMUNITY SCHOOLS	5620	685	207.0	426	181.0
KOSCIUSKO	TIPPECANOE VALLEY SCHOOL CORP	4445	683	208.0	464	151.0
JOHNSON	CENTER GROVE COMMUNITY SCHOOLS	4205	682	209.0	284	272.0
JEFFERSON	SOUTHWESTERN-JEFFERSON CO CON	4000	673	210.0	377	214.0
HANCOCK	MT VERNON COMMUNITY SCHOOLS	3135	673	211.0	452	162.0
WHITLEY	SMITH-GREEN COMMUNITY SCHOOLS	8625	671	212.0	376	216.0
HOWARD	WESTERN SCHOOL CORP	3490	666	213.0	330	249.0
LAKE	CROWN POINT COMMUNITY SCH CORP	4660	665	214.0	368	225.0
PARKE	SOUTHWEST PARKE COMM SCHOOLS	6260	664	215.0	404	195.0
ALLEN	NORTHWEST ALLEN COUNTY SCHOOLS	0225	660	216.0	389	204.0
DUBOIS	SOUTHWEST DUBOIS COUNTY SCHOOL	2110	656	217.0	368	226.0
DELAWARE	MONROE COMMUNITY SCHOOL CORP	1900	655	218.0	367	227.0
HENRY	SHENANDOAH SCHOOL CORPORATION	3435	652	219.0	413	191.0
KNOX	VINCENNES COMMUNITY SCHOOL	4335	650	220.0	355	236.0

County	School District	Corp. #	GF Levy/ADM 1988	Rank	GF Levy/ADM 1979	Rank
STARKE	NORTH JUDSON-SAN PIERRE SCHOOL	7515	642	221.0	419	186.0
LAWRENCE	NORTH LAWRENCE COMM	5075	642	222.0	355	237.0
GRANT	MADISON-GRANT UNITED SCHOOLS	2825	641	223.0	400	197.0
BOONE	LEBANON COMMUNITY SCHOOL CORP	0665	638	224.0	415	190.0
BROWN	COUNTY SCHOOL CORP OF BROWN CO	0670	637	225.0	307	258.0
MIAMI	PERU COMMUNITY SCHOOLS	5635	636	226.0	378	213.0
WAYNE	WESTERN WAYNE SCHOOLS	8355	636	227.0	367	228.0
MARTIN	SHOALS COMMUNITY SCHOOL CORP	5520	636	228.0	376	217.0
NOBLE	EAST NOBLE SCHOOL CORP	6060	634	229.0	365	229.0
ORANGE	ORLEANS COMMUNITY SCHOOLS	6145	633	230.0	375	219.0
DELAWARE	SALEM COMMUNITY SCHOOL	1940	633	231.0	296	264.0
LAKE	HANOVER COMMUNITY SCHOOL CORP	4580	632	232.0	392	203.0
HENDRICKS	MILL CREEK COMMUNITY SCHOOLS	3335	618	233.0	336	244.0
DELAWARE	LIBERTY-PERRY COMM SCHOOL CORP	1895	618	234.0	293	266.0
DUBOIS	SOUTHEAST DUBOIS COUNTY SCHOOL	2100	604	235.0	317	256.0
RANDOLPH	UNION SCHOOL CORPORATION	6795	600	236.0	323	253.0
GREENE	M S D SHAKAMAK SCHOOLS	2960	595	237.0	376	218.0
HENDRICKS	AVON COMMUNITY SCHOOL CORP	3315	595	238.0	316	257.0
MADISON	WEST CENTRAL COMMUNITY SCHOOLS	5245	593	239.0	347	240.0
RIPLEY	JAC-CEN-DEL COMMUNITY SCH CORP	6900	590	240.0	411	192.0
ST JOSEPH	UNION-NORTH UNITED SCHOOL CORP	7215	588	241.0	421	185.0
GRANT	EASTBROOK COMMUNITY SCHOOLS	2815	587	242.0	373	223.0
PERRY	CANNELTON CITY SCHOOLS	6340	586	243.0	277	276.0
GRANT	MISSISSINEWA COMM SCHOOLS CORP	2855	586	244.0	306	259.0
SWITZERLAND	SWITZERLAND COUNTY SCHOOL CORP	7775	582	245.0	510	117.0
CLAY	CLAY COMMUNITY SCHOOLS	1125	581	246.0	374	222.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7255	579	247.0	295	265.0
CLARK	WEST CLARK COMMUNITY SCHOOLS	0940	579	248.0	301	262.0
LAPORTE	PRAIRIE TOWNSHIP SCHOOLS	4880	578	249.0	1960	1.0
HENDRICKS	BROWNSBURG COMMUNITY SCHOOLS	3305	575	250.0	319	255.0
SHELBY	NORTHWESTERN CONS SCHOOL CORP	7350	572	251.0	334	247.0
DECATUR	DECATUR COUNTY COMMUNITY	1655	566	252.0	374	220.0
GREENE	LINTON-STOCKTON SCHOOL CORP	2950	564	253.0	249	287.0
MORGAN	M S D MARTINSVILLE SCHOOLS	5925	562	254.0	389	206.0
PORTER	BOONE TOWNSHIP SCHOOLS	6460	562	255.0	361	233.0
WHITLEY	ETNA-TROY TOWNSHIP SCHOOLS	8590	562	256.0	416	189.0
JOHNSON	NINEVEH-HENSLEY-JACKSON UNTD	4255	560	257.0	369	224.0
DEKALB	GARRETT-KEYSER-BUTLER COMM	1820	555	258.0	283	273.0
KOSCIUSKO	WHITKO COMMUNITY SCHOOL CORP	4455	553	259.0	404	196.0
MADISON	ELWOOD COMMUNITY SCHOOL CORP	5280	548	260.0	321	254.0
DELAWARE	DELAWARE COMMUNITY SCHOOL CORP	1875	547	261.0	334	246.0
JOHNSON	CLARK-PLEASANT COMM SCHOOLS	4145	546	262.0	250	286.0
RIPLEY	SOUTH RIPLEY COMMUNITY SCHOOLS	6865	540	263.0	333	248.0
MORGAN	MOORESVILLE CONS SCHOOL CORP	5930	534	264.0	253	285.0
HARRISON	SOUTH HARRISON COMMUNITY	3190	529	265.0	273	277.0
STARKE	KNOX COMMUNITY SCHOOL CORP	7525	526	266.0	303	261.0
PERRY	TELL CITY-TROY TWP SCHOOL CORP	6350	517	267.0	202	300.0
LAWRENCE	MITCHELL COMMUNITY SCHOOLS	5085	514	268.0	227	296.0
JACKSON	BROWNSTOWN CENTRAL COMM SCHOOL	3695	514	269.0	395	200.0
JACKSON	MEDORA COMMUNITY SCHOOL CORP	3640	498	270.0	387	208.0
JACKSON	CROTHERSVILLE COMMUNITY SCHOOL	3710	493	271.0	242	290.0
SCOTT	SCOTT COUNTY SCHOOL DISTRICT	7230	493	272.0	245	288.0
HOWARD	TAYLOR COMMUNITY SCHOOL CORP	3460	485	273.0	255	283.0
WASHINGTON	WEST WASHINGTON SCHOOL CORP	8220	484	274.0	239	291.0
WAYNE	NORTHEASTERN WAYNE SCHOOLS	8375	481	275.0	293	267.0
CRAWFORD	CRAWFORD COUNTY COMM SCHOOLS	1300	475	276.0	363	231.0
PERRY	PERRY CENTRAL COMM SCHOOLS	6325	474	277.0	239	292.0
MADISON	ALEXANDRIA COMMUNITY SCHOOL	5265	473	278.0	271	278.0

County	School District	Corp. #	GF Levy/ADM 1988	Rank	GF Levy/ADM 1979	Rank
LAKE	LAKE RIDGE SCHOOLS	4650	473	279.0	328	251.0
BARTHOLOMEW	FLAT ROCK-HAWCREEK SCHOOL CORP	0370	471	280.0	254	284.0
RANDOLPH	MONROE CENTRAL SCHOOL CORP	6820	471	281.0	298	263.0
GREENE	BLOOMFIELD SCHOOL DISTRICT	2920	471	282.0	236	293.0
DEARBORN	SOUTH DEARBORN COMM SCHOOLS	1600	470	283.0	340	243.0
DELAWARE	HARRISON-WASH COMM SCHOOL CORP	1885	458	284.0	282	274.0
JENNINGS	JENNINGS COUNTY SCHOOL CORP	4015	450	285.0	284	271.0
ORANGE	PAOLI COMMUNITY SCHOOL CORP	6155	449	286.0	264	279.0
PUTNAM	CLOVERDALE COMMUNITY SCHOOLS	6750	449	287.0	279	275.0
OWEN	SPENCER-OWEN COMMUNITY SCHOOL	6195	446	288.0	327	252.0
MADISON	SOUTH MADISON COMMUNITY SCHOOL	5255	429	289.0	284	270.0
DEARBORN	SUNMAN-DEARBORN COMM SCH CORP	1560	420	290.0	189	303.0
WASHINGTON	EAST WASHINGTON SCHOOL CORP	8215	418	291.0	209	297.0
HARRISON	NORTH CENTRAL COMM SCHOOL CORP	3180	417	292.0	204	299.0
HENRY	BLUE RIVER VALLEY SCHOOLS	3405	410	293.0	264	280.0
WHITLEY	THORNCREEK TOWNSHIP SCHOOLS	8630	406	294.0	359	234.0
MIAMI	MACONAQUAH SCHOOL CORP	5615	397	295.0	260	281.0
HARRISON	FRANKLIN TOWNSHIP SCHOOLS	3160	396	296.0	205	298.0
FRANKLIN	FRANKLIN COUNTY COMM SCH CORP	2475	381	297.0	287	269.0
MORGAN	MONROE-GREGG SCHOOL DISTRICT	5900	362	298.0	229	295.0
MARTIN	LOOGOOTEE COMMUNITY SCHOOLS	5525	350	299.0	191	301.0
LAKE	LAKE STATION COMMUNITY SCHOOLS	4680	346	300.0	245	289.0
OHIO	RISING SUN-OHIO CO COMM	6080	343	301.0	257	282.0
RIPLEY	MILAN COMMUNITY SCHOOLS	6910	308	302.0	336	245.0
LAKE	HOBART TWP COMMUNITY SCHOOLS	4590	284	303.0	190	302.0
GREENE	EASTERN SCH DIST OF GREENE CO	2940	237	304.0	230	294.0